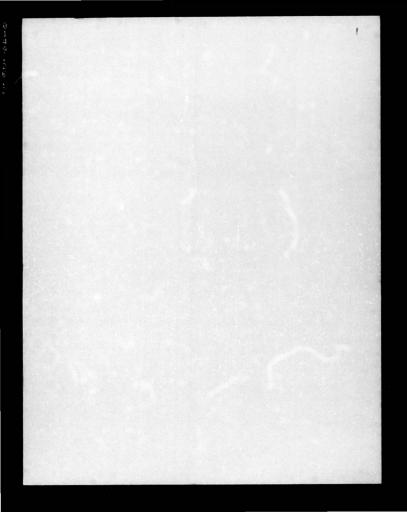
## RECEIVED

## COST STUDY CHECKLIST

APR 2 9 1998 SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

COMPANY	Bridgewater-Canistota Telephone Company
YEAR	1997
1	SDPUC cost study & disk
2	SDPUC rate development spreadsheet
3	Financial statement from accountant
4	Trial balance from accountant
5	Account adjustment & average spreadsheet
6	Capital investment support (average)
7	Expense adjustment support (6620)
8	Minutes of use factors
9	Loops worksheet
10	Circuit terminations and miles
11	Misc. factor support



	Billing and	Collection	-	
	Common			
Bridgewafer-Canistota Telephone Company		Information	-	
ridgewater-Carristots	Local	Switching		-
	Common			
		Source	-	-
	Part 36	Total	-	
	Intrastate Toll	Revenue Requirement Summary		

Column   C	ľ		-	-		-	-			-	
1,000		3	(g)	(0)	6	9	6	(5)	640	€	
1,100   1,10		MTRALATA									
Fig. 10   Fig.		Nut investment Rate of Return	10.00%	25	\$186,610	040001	10.00%	\$152,315	90001	\$12,274	o
1877   1878		Return on Rate Base Return Adjustments	838,120	318-20	199918	20	60	\$15,232	90	\$1.227	ŏŏ
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,		Net Return on Rate Base income Taxes Expenses and Other Taxes	75, 352 (719) 972, 631	J31-32 J35-36, 40	\$18,661 (382) 60,621	200	8.8	\$15,232 (312) 75,048	30.5	\$1,227 (25) 5,671	000
1,1,1,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0		Total IntraLATA Rev. Req.	\$197,961			8	\$1,12	280.882	\$21,116	58,873	ŏ
1,10,00%   173   1,00%   1,0		INTERLATA									
1945   1945		Net Investment Rate of Return	\$1,500	25	10.00%	08 10.00%	08 800.01	10,00%	0\$ #00.01	08 850.01	ŏ
1513		Return on Rate Base Return Adjustments	1818	P18-20	10	80	30	30	30	30	88
1500   1500		Net Return on Rate Base Income Taxes Expenses and Other Taxes	£ 68	P31-32 P33-35, 40	162	200	304	\$ € g	308	300	888
1462.710		Total InterLATA Rev. Req.	\$730		TE STATE OF THE ST	2	2	5503	3	2	ŏ
1,995.008 1,995.008 1,795.008 10.00000 10 10.00000 10 10.000000 10 10.00000 10 10.00000 10 10.00000 10 10.000000 10 10.0000000 10 10.000000 10 10.000000 10 10.000000 10 10.00000000		TOTAL INTRASTATE REV. REQ.	\$198,710		\$79.228	2	\$1,129	\$50.323	291.162	86.873	
\$0.0M6721 \$0.040622 \$0.000000		ACCESS ELEMENT MINUTES OF UE	25		1,955,098	1,985,098		1,955,098			
		ACCESS RATE PER MNUTE	\$0.086721		\$0.040522	000000 0\$		\$0.046199			

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139 PM	
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### ##  000  5 040000	Message Telephone Service	e Service	Private	Private Line	1074	
Company   Comp	tenan 272					
(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	NI WILLIAM	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
1000   1000	(9)	(9)	(0)	(H)	(1)	
#### 450% — 150% ####################################		9,000	0.00%	0.00%	0.00%	
400% - 40		15 00%	15 00%	15 00%	15.00%	
#1961113 CSB #1308-69   1009-8		4 00%	4 00%	4 00%	4 00%	
11,00% 100% 100% 100% 100% 100% 100% 100						
100% 100% 100% 100% 100% 100% 100% 100%		\$340,925	08	\$10,274	\$352,708	OK
148/201   118/40   148/40		10 00%	10 00%	10 00%	10,00%	
Againment (1972)  Againment (1972)  Againment (1973)		\$34.092	80	\$1.027	\$35.271	OK
Adjustments 0 (242) Adjustments 0 (242) Experience (1430)						
100   100	0	0	0	0	0	OX
1996   1996	00	00	0 0	0 0	0 0	00
150 Mary 100						5
174.824 H44  Expense 174.824 H44  Parall lases 0. H46  Gladieries 0. H26  Gladieries 0. H28  Gladieries 0. H28  Column 1999  Column 199		\$34,092	20	\$1,027	\$35.271	0.8
774.924 1944 1944 1944 1944 1944 1944 1944 1	0	0	0	0	0	OX
0 1446 1136 0 136 136 0 1248	691	38.038	0	1.154	39.360	OK
0 H36 0 V248	0	0	0	0	0	28
0 1248	0	0	0	0	0	OK
0 7248	6	0	0	0	0	OX
	0	0	0	0	0	0 ×
After Tax (ncome (\$18.813) (\$14.723) (\$18.73)		(\$2,945)	2	(\$127)	(\$4,090)	OX
\$0 Formula	05	80	90	08	08	OK
(3,320) Formula (2,598)		(959)	0	(22)	(722)	OK
enses and Taxes 554,883 (196		153,767	0	3.062	157,408	OK
Uncollectables 0 V249 0 0	0	0	0	0	0	0.0
Other Revenue Adjustments 0 V250 0	0	0	0	0	0	O
Net Resence \$107.674 \$115.716 \$708.		\$167.163	90	54 047	\$101.067	×o
29.486 Formula 21.488		7,798	0	170	7,998	OK
1251	0	0	0	0	0	0 %
TOTAL REVENUE REQUIREMENT \$737.161 \$537.206 \$739.		\$194,961	9	\$4.258	\$199.955	0.0

Bridgewaler-Canistota Telephone Company

150,061 \$150.157 358,389 \$508.541 8 532 \$57.943 NTRASTATE (I) 6,032 8,338 intratATA Private Line InterLATA 142,500 142,500 856 056 348.460 5491,980 intral,ATA (F) Message Telephone Service (E) 0 6 18 0 1,572 \$186.179 \$0 314 128 310,485 \$624.613 27 414 0 414 TS 1,009,388 \$1,634,000 \$1,820,179 Interstate and Other (D) D214-215 D216-217 D216-219 D220-221 Source Alocator (C) 033 000 D173 0186 0200 1244.122 \$2,142,541 35,946 314,128 460,636 \$774.764 1367777 \$35.946 \$2,386,063 TOTAL COMPANY (B) revestment Summary Cand and Support Investment COE Operator Equipment COE Switching Equipment COE Transmission Equipmen Total COE Info Ong Term. Equipment Cable and Wire Facilities Total Tale Pit. In Service Plant Held Future Use TPUC. Short-term TPUC. Long-term Tei: Pit. Adjustment Leasehold Improvements Total COE, IOT, CAMP (A) Total Capital Leases Total Other Tel. Pit. Intangèle Assets

\$575.016

\$16.248

\$556.291

\$1.847.503

\$2.422.503

TOTAL TELEPHONE PLANT

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22-Apr-98

Bridgewater-Canstota Telephone Company

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Control of the Page to control		-		Message Teleph	elephone Service	Princip	rivate Line	-	
Investment Summary	COMPANY	Alocator	interstate	IMBILATA	IntraCATA	InterLATA	intraLATA	INTRASTATE	
(A)		(0)	(Q)	(8)	6	(0)	(4)	(1)	
Other Assets, Net	0	V105	0	0	0	0	0	0	OK
Accumulated Dept / Amort Accum Def Inc. Taxes Net	(888,775)	E34	(658,894)	(966)	(222,756)	00	(6,129)	(229.861)	××
On Liab & Def Cr. Net	0	V108	0	0	0	00	0	00	000
TOTAL NET PLANT	\$1,533,834		\$1,158,699	\$1,481	\$333.535	98	\$10,118	\$345,135	0.80
Materials and Supplies	2.496	101	1.842		969	01	15	450	×
Cash Working Captal Equal Access Investment	24,783	Formula	17,864	ogo	427.0	000	140	6.919	X X X
TOTAL NET INVESTMENT	\$1,561,113		\$1.208.406	\$1.509	\$340,925	3	\$10,274	\$352,708	0 ×

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Bridgewiller-Canistota Telephone Company

THE PART OF THE PARTY OF THE PA	1000	-	- Interested	Message Tele	Wessage Telephone Service	Pris	Private Line	1704.01	
Plant Investment Detail	COMPANY	Afocator	and Other	InterLATA	IntraCATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(8)	(2)	(g)	(9)	(4)	(6)	(H)	(1)	
LAND AND SUPPORT ASSETS.									
Land Alocable Land Direct	\$4.050 0	H33	100	98	\$1.389	00	10	\$1,436	00
Total Land	26.050		84.614	2	\$1,389	80	ž.	\$1,436	0 %
Motor Vehicles	20	н33	90	80	98	90	90	90	0
Autoraft	0	HO3	0	0	0	0	0	0	OX
Special Purpose Vehicles	00	H33	00	00	0.0	00	00	00	00
Other Wink Empresed	00	1433	00	0 0	00	0	00	0 0	00
Buildings, Allocable	238.072	H33	181 565	243	54.667	0	1.597	56.507	OK
Buildings, Direct	0	V29	0	0	0	0	0	0	0
fumiliare .	0	H33	0	0	0	0	0	0	0
Office Equipment General Purpose Computers	0.0	H33	0 0	00	0 0	00	00	00	00
			-		-	-			
Total Support Assets	\$238.072		\$181,565	\$243	\$54.667	90	\$1.597	\$56,507	O
Tot Land and Support Assets	\$244.122		\$186,179	\$250	860,056	80	\$1.637	\$57.943	OK
CENTRAL OFFICE EQUIPMENT									
CAT : Open Sys. TSPS	64	225	0,0	2.	00	90	2	08	00
Oper Sys.	. 0	625				0	0 0	0	0 8
Oper Sys.	0	V36	0	0	0	0	0	0	o ×
Total CAT 1	04		OS .	64	04	08	04	Of .	o
CAT 2 Tandem Sw. Alocable	20	920	8	80	9	80	8	g.	0.0
CAT 2 Tandem 5w. Direct	0	200	0	0	0	0	0	0	0 8
Total CAT 2	30		8	80	08	0\$	08	05	o

03 57 39 PM Bridgewater-Canistota Telephone Company

ministry for page 30 ministry	17404	-	- Constitution of the Cons	Message Te	Message Telephone Service	Pre	Private Line		
Plant Investment Detail	COMPANY	Allocator	and Other	InterLATA	IntraLATA	InterLATA	INDRIATA	INTRASTATE	
(A)	(B)	(0)	(Q)	(E)	(4)	(0)	(H)	(8)	
CAT 3 Local Sw. Allocable CAT 3 Local Sw. Direct	\$314.128	G15 V40	\$314,128	00	80	80	30	90	
'otal CAT 3	\$314,128		\$314,128	08	2	30	8	8	
otal COE Sw. CAT 28.3	\$314.128		\$314,128	90	08	90	80	90	
COE TRANSMISSION									
CAT 4 12 Exchange Trunk	9	123	90	10	90	08	90	90	
CAT 4 12 Each Tr Drect	0	142	0	0	0	0	0	0	
AT 4 13 Exch. Ln. Message	110,323	613	62.742	124	27,457	0	0	27,581	
AT 4 13 PL. WATS, LOCAL	1,680	F.18	1,292	0 0	0 0	0 0	587	587	
T 4 23 Message	329.378	G18	212 839	495	116.044	00	0 0	116.639	
AT 4 23 PL WATS	19.055	F24	13.611	0	0	0	2 444	5.444	
AT 4 23 Direct	0	748	0	0	0	0	0	0	
CAT 4.3 HIR Message	0	629	0	0	0	0	0	0	
AT 4.3 WATS	0	V50	0	0	0	0	0	0	
CAT 4.3 Direct	0	VSI	0	0	0	0	0	0	
otal COE CAT 4	\$460,636		\$310.485	2619	\$143,500	80	\$6.032	\$150,151	
NFORMATION ORIGINATION/TERMINATION	MINATION								
CAT 1 Other IOT Equipment CAT 1 Coriess Pay Phones	20	013	000	80	90	20	00	80	
CAT 2 CP Equipment	0	070	0	0	0	0	0	0	
Total IOT Equipment	28		08	20	\$0	08	90	05	

							intrastate			
	THE PERSON NAMED AND ADDRESS OF THE PERSON	rozes	-	Interestal	Message Tele	Message Telephone Service	Pro	Private Line	1074	
	Plant Investment Detail	COMPANY	Allocator	and Obser	InterLATA	IntraLATA	InterLATA	intraLATA	INTRASTATE	
	(8)	(9)	(5)	(0)	(E)	(4)	(0)	(H)	(3)	
=:	CABLE AND WIRE FACILITIES.									
113	3 CAT 1 1 Innual ATA PLANATE	7630	F31	61.272	68	80	90	\$6.358	\$6.148	C
Ė	, ,	12.716	F31	12716	0	0	0	0	0	0
1	5 CAT 13 Joint Message	1,194,074	013	895.555	1,342	297.176	0	0	298,518	0
	16 Other CAT 1 CAMP	0	1774	0	0	0	0	0	0	0
===	Total CAT 1 CAME	\$1.214.420		\$900 543	\$1.342	\$297.176	98	86.368	\$104.877	C
111										
120	0 CAT2CAMF	05	975	05	80	80	05	\$0	80	ô
12	1 CAT 2 C&MF, Wideband	0	776	0	0	0	0	0	0	ô
2	Total Cart o Case	***		***	***	100	15	-	15	-
120	TOWN CALL CORNE			2		*		4	2	9
125	S CAT 3 Joint Message	146,370	G17	94.837	229	51.304	0	0	\$51.533	o
438	8 CAT3 PL/MATS etc.	6,987	F36	8 007	0	0	0	1,960	1,980	o
12	7 CAT 3 Direct	0	V75	0	0	0	0	0	0	o
12		-		-	-	-	-	-		
123	FORM CAT 3 CAMF	\$153,357		\$99 B44	\$229	\$51,304	2	\$1,990	\$53,513	ò
	Call a Manager		600	44	**	**		***	**	0
2 :	Contractor Contractor		1001		*			*		56
	CATA Disect	0 0	782		0 0	00	00	0 6	00	00
130		-		-	-		-	-		
135	5 Total CAT 4 CAMF	03		80	08	08	05	10	80	o
17				***************************************				-	The same of the sa	
	TOTAL CAMP	\$1,367,777		\$1,009,388	\$1.572	\$346,480	04	\$8,338	\$358,389	ò
136		*************		-	***************************************	***************************************	-	***************************************	***************************************	
140	CAPITAL LEASES									
14										
142	-	98	H14	10	20	08	10	10	20	o
4:	Direct Support Leases	0	V84	0	0	0	0	0	0	ò
:	Tank Samuel Samuel	08		5	1 5			15		3
É		-		i			-	2	*	5

Bridgewater-Canistota Telephone Company

	*******	-	-	Message 10te	Message Totephone Service	Principal	Private Line	100000	
Plant Investment Detail	COMPANY	Allocator	and Other	InterLATA	IntraCATA	InterLATA	IntraCATA	INTRASTATE	
(A)	(8)	(0)	(9)	(9)	(4)	(9)	(H)	(1)	
DOE Operator	80	H16	90	04	80	20	80	08	
COE Tandem Switch	0	1117	0	0	0	0	0	0	
COE Local Switch	0	9119	0	0	0	0	0	0	
COE Transmission	0	1420	0	0	0	0	0	0	
COE Direct	0	684	0	0	0	0	0	0	
Total COE Leases	3		80	90	08	08	04	90	
OT Leases	08	064	90	80	04	08	90	08	
CAMF Leases	08	160	90	08	98	05	90	04	
TOTAL CAPITAL LEASES	9		05	90	04	90	200	04	
EASEHOLD IMPROVEMENTS									
and and Support Assets	9	H14	06	08	08	25	90	90	
COE Selicting	0	H18	0	0	0	0	0	0	
COE Operator	0	H16	0	0	0	0	0	0	
COE Transmission	0	H20	0	0	0	0	0	0	
01	0	960	0	0	0	0	0	0	
SAME	0	184	0	0	0	0	0	0	
Ster	0	199	0	0	0	0	0	0	
OTAL LEASEHOLD IMPROVEMEN	98		8	80	9	20	10	10	
The Party April 10 to the	*********								

03 57:39 PM Bridgewater-Canistota Telephone Company

						intrastate		
THE PLAN BADY NA THEFT	- AUGE	-	-	Message Total	Message Telephone Service	Priv	Private Line	
Plant Investment Detail	COMPANY	Alocator	and Other	InterLATA	IntraLATA	InterCATA	IntraLATA	INTHASTATE
(A)	(8)	(5)	(0)	(3)	(6)	(0)	(94)	(1)
NTANGBLE ASSETS.								
Allocable Act No. 2690 Ovest Acst No. 2690	90	V100	00	000	80	000	80	000
Total Inhangibin Assets	90		80	80	98	05	80	08
STHER TELEPHONE PLANT								
Held for Fut. Use - Alloc.	80	1	90	08	90	08	05	20
Fut Use	0	1	0	0	0	0	0	0
PUC Short-term - Alloc.	0	H35	0	0	0	0	0	0
mont-term	0	V124	0	0	0	0	0	0
TPUC, Long-lerm - Alloc.	35,946	H35	27.414	37	8254	0	241	8.532
TPUC Long-term - Direct	0	V126	0	0	0	0	0	0
lele Pt. Adjust - Alloc	0	H35	0	0	0	0	0	0
ele. Pit. Adjust Direct	0	V104	0	0	0	0	0	0
otal Other Telephone Plant	A15 944		***************************************		100.00		1	-

Bridgewater-Canatota Telephone Company M4 65 75 ED

The Date to many	1004	- Constant	-	Message Telephone Service	hone Service	Privat	Private Line	10201	
Reserves and Deferrais	COMPANY	Alocator	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(8)	(C)	(g)	(E)	(4)	(9)	(£)	6	
ACCUM DEPRECIATION, TPIS									
Support Assets	547.332	HIS	836.098	141	810 860	53	4117	411.234	C
-	39 102	110	39 102		0	20	0	0	0.0
_	0	H16	9	0	3	0	0	0	0
-	131,602	H20	88,704	123	40.998	0	1,723	42.698	0
-	0	H25	0	0	0	0	0	0	0
_	670,739	H31	494.990	1771	170.890	0	4,089	175,749	0
Other Plant	0	V135	0	0	0	0	0	0	0
Total Accum Depr. TPIS	\$668,775		\$658.894	8998	\$222.756	80	\$6,129	\$229 881	0 %
ACCUM, AMORTIZATION									
Acoum Depreciation, PHFU	08	H38	90	98	40	S	98	98	0
_	0	1440	0	0	0	0	0	0	0
Accum	0	1441	0	0	0	0	0	0	0
Acoum Amort, Other	0	V138	0	0	0	0	0	0	OX
Tot Acoum Amortzation	08		2	98	98	08	08	90	0 %
34 Total Accum DepriAment 35 36	\$868,775		\$658.894	2000	\$222,756	98	\$8.129	8229,881	ŏ
ACCUM DEF INC TAXES NET									
Support Assets	0	H13	90	90	55	08	80	90	0
-	0	H19	0	0	0	0	0	0	0
~	0	H16	0	0	0	0	0	0	0
	0	H20	0	0	0	0	0	0	ō
-	0	H25	0	0	0	0	0	0	ō
Cable and Wire Fac.	0.0	HSI	00	0	01	0	0	0	0.0
Uncassing		4143	-	0		0	0	0	õ
Total Accum Def Inc Taves	80		05	08	90	30	9	9	×

Bridgewater-Canistota Telephone Company

FCC PART 36	4000	-	inhe	Herstate	intra	ntrastate			
of Selected Investments	COMPANY	Westage	InterLATA	IntraLATA	InterLATA	IntraLATA	Service	oper	
(A)	(8)	(0)	(0)	(E)	(4)	(6)	(£)	(0)	
TRANS CCT EQUIPMENT									
15 Verking Loops 16 Aug Cost per Loop	117.49	117.49	117.49	117.49	117.49	117.49	117 49	117.49	0
18 CAT 4 13 Each Ln Invest 19	\$112.203	\$110,323	\$1.175	9	2	\$587	2	\$117	
Cecut Terminations Aug Cost per Termination	2.722.13	2,722.13	2,722 13	2.722.13	2,722.13	2722.13	2,722 13	2,722,13	0
CAT 4 23 Other IX	\$348,433	\$329.378	\$13.611	92	2	\$5.444	94	08	
CAME INVESTMENT									
Working Loops	954	939	0 000000	0 0000000	0	9	0	-	
CAT 1 Exchange C&MF	\$1,214.420	\$1,194,074	\$12.716	05	0\$	\$6,356	08	\$1274	0
Equivalent IX Circuit Miles IX Cot Miles Factor	1,000000	0.954442	0.032650	0 000000	0 000000	0.012908	0 000000	0 000000	0
CAT 3 Interesch C&MF	\$153,357	\$146,370	\$5,007	0\$	0\$	\$1,960	05	80	

Bridgewater-Caristota Telephone Company

Control of the same of the control	2000	- December	-	and and all of the same	200.00			171741	
Physical Allocation Factors	COMPANY	Source	and Other	InterLATA	IntraLATA	InterLATA	IntraLATA	MTRASTATE	
(A)	(g)	(0)	(D)	(g)	(4)	(6)	(£)	(9)	
Subscriber Plant Fact (SPF)	1 000000	SPF	0 750000	0.001124	0.248876	0 000000	0 000000	0.250000	Ö
Duil Equipment Minutes (DEM)	1 000000	MEM	1 000000	0 000000	0 000000	0 000000	0 000000	0 000000	0.8
Princeposition Manufa Mins	1,000000	CMB	0.647927	0.001567	0.350506	0 000000	0 000000	0.352073	9
Conserator Menter	1 000000	N	0.646185	0.001504	0.352311	0.000000	0.000000	0.353815	0
Subscriber Mnutes (SLU)	1 300000	Stu	0.810125	0.000654	0.189021	0 000000	0 000000	0.189875	Ö
TSPS Processor Tene	0 000000	TSP 1	0000000	0 000000	0 000000	0 000000	0 000000	0 000000	0
Was Stand Work Sec. Toll	0.000000	WST	0.000000	0.00000	0000000	0.000000	0.000000	0 000000	0
	0 000000	WSA	0 000000	0 000000	0 000000	0.000000	0 000000	0 000000	0
Witd Stand Work Sec. Comb	1 000000	WSC	1,000000	0 000000	0 0000000	0 000000	0 000000	0 000000	0
COE CAT 2 Mendes	0 000000	072	0 000000	0 000000	0 000000	0.000000	0 000000	0 000000	0
Exchange Trunk Mnutes	0 000000	ETM	0.000000	0 000000	0 000000	0 000000	0.000000	000000	0:
MOU-Mi. Host Remote	0.000000	Head	0.000000	0.000000	0.000000	0.000000	0.000000	2000000	
CAMP CAT 4, WATS	0 000000	674	0.00000	0 800008	0 000000	0.000000	0.000000	0 000000	0
Equal Access WOU	0000000	EAM	0 000000	000000 0	0000000	0 000000	0 000000	0000000	0
Curent Billings	1,000000	60	0.701357	0.001343	0.297300	0 000000	0 000000	0.298643	0
EU Presubscripton Factor	0.000000	3863	0.00000	0.00000	00000000	0000000	0 000000	0 000000	
EU MTS & WATS Factor	1 000000	EMTS	0 701357	0.001343	0.297300	0 000000	0000000	0.298643	3.0
EU Access, P.L. and All Other Factor	1 000000	Chic	0.701357	0.001343	078790	0,00000	0,00000	0.000000	20
IX Special Access Factor	0.000000	15PA	0.00000	0 000000	0 000000	0.000000	0000000	0 000000	0 0
IX Billing & Collection Services Factor	0 000000	180	0 000000	0 000000	0000000	0000000	0.000000	0 000000	0
Con Revenue Percent	0.000000	CR	0.00000	0000000	0000000	0 000000	0,000000	0 000000	0
Relative Toll Local Mags	1,000000	TLM	0.251916	0.000490	0.747594	0.000000	0 000000	0 748084	0
Relative Users Percent	1 200000	RUP	0.666667	0.001499	0331834	0 000000	0.00000	0 333333	01
CABS Percent	1.000000	CAB	0.500000	0.002249	0.497751	0 0000000	0.000000	0.500000	0.0
Counts Positional Decrees	0.000000	Ca	WWWWW V	0 000000	0000000	0 0000000	00000000	00000000	

22.Apr-98

Bridgewater-Canistota Telephone Company

						3	ritrastate ritrastate			
					Message Tele	Message Telephone Service	priva	Private Line		
	Internal Allocation Factors	COMPANY	Alocator	and Other	InterCATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
	(A)	(8)	(0)	(0)	(E)	(F)	(9)	(H)	(0)	
221	Support Assets Land and Support Assets	1 000000	031	0.762646 0.762646	0.001023	0.229625 0.229625	0 000000	0.006707	0.237354	00
2 :		***************************************		- 0.000000	-	A Assessor	0.0000000	-	-	
2:	COE Operator	0 000000	000	0.000000	0.000000	0.000000	0.000000	0.000000	0 0000000	00
= :	COE Jandem Santoning	0.000000	200	0.000000	0.000000	0.000000	0.000000	0,000000	0.000000	50
2 5	COE LOCAL SWITCHING	1,000000		1 000000	0000000	0,000000	0,000000	0,000000	0.000000	50
2 8	COE Treasmostore	4 000000	7184	0.674036	0,000146	0.311636	0 000000	0.000000	0.374044	50
15	Total COE	1 000000	CTS	0.806197	0.000799	0.185218	0,000000	0.007785	0.193803	00
2										
R	Into Origi Term CAT 1	0 000000	060	0 000000	0 000000	0.00000	0.000000	0 000000	0 000000	Ö
Z.	Into Origi Term CAT 2	0 000000	D92	0.000000	0000000	0.000000	0 000000	0000000	0.000000	0
2	Total IOT	0.000000	D94	0.000000	0.000000	0 0000000	0,000000	0.000000	0.000000	0
2	Calab Car a	1 000000	2000	0.748069	0.0001006	0.044700	0.000000	0.000000	0.064047	3
1 5	CEMECATO	0000000	0130	0000000	0000000	0000000	0.000000	0000000	0000000	30
18	CAMP CAT 3	1 000000	0129	0.651059	0.001496	0.334538	0 000000	0.012908	0.348941	00
9	CAMP CATA	0 000000	0136	0 000000	0 000000	0,000000	0 0000000	0 000000	0 000000	X
	Total CAMF	1 000000	D137	0.737977	0.001149	0.254778	0 000000	0.006096	0.262023	o
n										
2	Total Equipment	1 000000	023	0.762646	0.001023	0.229625	0 000000	0.006707	0.237354	0,0
7 :	-	. 4000000	-	0.707640	A 40.000.00	-	as constant	*******		3
2 1	1730 1740 1 1 1	000000	2000	0.105040	0.000000	0753675	0,000,00	0.00000	0.237334	50
22	TPIS, exci. Acct. No. 2590	1 000000	Dies	0.752646	0 001023	0.229625	0.000000	0.006707	0.237354	ò
80	Pit Held, Full Use	0 000000	0215	0.000000	0 000000	0 000000	0.000000	0.000000	0 000000	Ö
2:			-					***************************************		1
9 4	Total Intercebie Assets	0000000	98	0000000	0000000	0 000000	0 000000	0 000000	0 000000	00
4										
4	Long-term PUC	1.000000	C36	0.762648	0.001023	0.229625	0 000000	0.006707	0.237354	OK
1	Net Telephone Plant	1,000000	C61	0.774986	0.000966	0.217452	0 000000	0.006597	0.225014	OK
4	Total Net Investment	1,000001	Cee	0.774067	0 000967	0.218386	0 000000	0.006581	0.225933	ŏ
2:	Capital Leases	0.000000	D173	0 000000	0 000000	0.000000	0 000000	0 000000	0 000000	ŏ
41	Tot Bus Ofc. Cust Serv.	1 000000	1141	0.549274	0.001631	0.443096	0 000000	0.000000	0.450726	0,0
8:	Total 'BIG THREE' Expenses	1 000000	1170	0.733193	0.001076	0.250205	0 000000	0.005526	0.286807	0,0
52	Corporate Operations Expense	1,000000	1185	0.973609	0.000982	0.320368	0 000000	0 005041	0.326391	OK

Bridgewater-Canatota Telephone Company M9 65 75 50

	******	-	-	Message Triephone Service	hone Service	Priv	Private Line	*******	
Operating Expenses and Taxes	COMPANY	Alocator	and Other	InetATA	IntraLATA	InterLATA	IntraLATA	INTRASTATE	
(A)	(8)	(0)	(0)	(9)	(3)	(0)	(H)	(1)	
PLANT SPEC, OPER, EXPENSE									
Network Support, Alloc. Network Support, Direct	80	H14 V149	20	20	9.0	90	80	08	
Total Network Support Exp.	92		80	2	80	08	80	80	
General Support, Alloc General Support, Direct	\$6.492	H14 V151	14.951	10	\$1.491	90	\$44	\$1541	
Total General Support Exp.	\$6.492		24.951	13	\$1.491	80	3	\$1,541	
Central Office Eq., Aloc. Central Office Eq., Direct	\$76.794 0	H21 V153	\$61.911	ž°	314.224	20	\$598	\$14,863	
Total COLI Exp.	\$76.794		\$61,911	1961	\$14.224	90	\$598	\$14,883	
Coat Premises Equip Contess Pay Phone Other IOT	2000	80 C C C C C C C C C C C C C C C C C C C	9000	2000	2000	9000	8000	2000	
Total IOT Exp.	3		103	20	80	2	94	80	
Cable & Wire Albo. Cable & Wire Direct	\$51,086 0	1017 V159	\$27.702	988	\$13.016	90	1311	\$13.386	
Total CAMF Exp.	\$51.088		\$37,702	159	\$13,016	80	1188	\$13,386	
TOTAL PLT SPEC OPER EXP	\$134.374		\$104,864	\$127	\$28.730	80	\$983	\$29,810	
TOTAL PLT SPEC. ex SUPPORT	\$127,882		\$99.613	\$120	\$27.240	08	\$909	\$28,269	

		2	

03 ST 39 PM

Bridgewater-Canistota Telephone Company

					part .	rtrastate			
seems gibt baby to seems	77.04	-	The same of the sa	Message Telephone Service	one Service	Priva	Private Line	200.00	
Operating Expenses and Taxes	COMPANY	Allocator	and Other	interLATA	IntraLATA	InterLATA	IntracATA	INTRASTATE	
(A)	(8)	(0)	169	(3)	(4)	(0)	(H)	(1)	
NON-SPECIFIC OPER, EXP.									
On Pt and Equip. Albe: On Pt and Equip. Direct	80	H36 V177	90	000	80	80	g 0	80	00
Total Oth. Pit. & Equip	0\$		8	05	08	80	80	25	OK
Network Operations, Alloc. Network Operations, Direct	\$4,623	H33 V179	\$3.755	80	\$1,130	0g 0	50	\$1,168	××
Total Network Oper Exp.	\$4,923		\$3,755	25	\$1,130	80	\$33	\$1.168	0.8
Total Access Expenses	0\$	V180	08	05	\$0	03	90	\$0	0 K
Depr., Support Assets	\$7,106	H13	\$5,419	25	\$1.632	9	22	\$1.687	OK
Depr. COE Saliching	24.790	61H	24,790	01	01	0	0	0	× 0
	29 222	H20	19.697	39	6 103	9 6	383	9636	200
	0	H25	0	0	0	0	0	0	OK
Depr., C&W Facilities Depr., PHFU	68.548	H31 H38	48.371	25	16,700	00	001	17,175	0 0 0 0
Total Depreciation Expense	\$125.664		\$98.277	\$122	\$27.435	8	\$830	\$28.387	0 %
Amort Tangbie Assets	80	140	08	90	08	05	90	10	40
Amort Intangible Assets	0	141	0	0	0	0	0	0	×
Other Amortization	0.0	V189	01	01	0.	0	0	0	0 K
Direct Assigned Arrort	9	0110	0	0	0	0	0	0	0.8
Total Amortization Exp.	\$0		08	90	90	08	90	80	0.8
Total Depr. and Amort.	\$126.964		\$98,277	\$122	\$27.435	80	\$830	\$28,387	0 K
TOTAL NON-SPEC OPER EXP.	\$131,567		\$102,032	\$127	\$28.565	08	\$963	\$29.565	OK

Sheet T EXDING DECEMBER 31, 1992 22-Apr-98

03.57.39 PM Bodgewater-Canadula Teisphone Company

			-	Message Telephone Service	one Service	Private	Private Line		
Operating Expenses and Taxes	COMPANY	Allocator	and Other	InterLATA	IntraLATA	interLATA	IntraLATA	INTRASTATE	
(A)	(8)	(0)	(9)	(E)	(4)	(0)	(H)	6	
CUSTOMER OPERATIONS EXPENSE									
Marketing Allocable Marketing Direct	80	0395 V192	20	30	90	g 0	90	000	
Total Marketing Expense	04		08	2	3	04	2	08	
Operator Service, Alloc. Operator Service, Direct	2907	024 V194	1997	90	000	20	00	08	
Total Operator Service	\$907		2068	08	98	98	80	90	
Classified Directory	\$0	V195	08	04	80	80	90	90	
Alphabetical Directory Foreign Directory	2,040	6.00	1,653	00	386	00	00	287	
Total Directory	\$2.040		\$1.653	82	\$386	8	80	2367	
-75	04	989	08	90	90	08	08	90	
8	4,182	037	2,933	9	1,243	0	0	1,249	
8	4.166	038	2,922		1,239	0	0	1,244	
Bus Ofc. IAC Special Access	0 0	6038	0 0	0 0	00	0 0	0 0	00	
8	0	541	0	0	0	0	0	0	
3	0	042	0	0	0	0	0	0	
Total Business Office	28.348		\$5.855	118	\$2,482	2	8	\$2,493	
ź	80	V205	90	80	08	06	20	\$0	
	4.784	043	1,205	2	3.576	0	0	3,579	
Court Serv. Office B&C	7.285	100	4.85/		2417	00	0 0	2,428	
1	0	V209	0	0		00		0	
Total Customer Service	\$26,321		\$13,188	\$45	\$13,088	2	2	\$13,133	
Total Bus Ofc. Cust Serv	\$34.669		\$19.043	495	\$15.570	08	80	815 626	

		-		Message Telephone Service	none Service	Private	Private Line		
Operating Expenses and Taxes	COMPANY	Source	and Other	InterLATA	IntraLATA	InterLATA	intraCATA	INTRASTATE	
(A)	(R)	(0)	(g)	(E)	(4)	(5)	(H)	(3)	
56 Other Cust Serv., Aloc. 57 Other Cust Serv., Direct	\$100	H48 V211	\$50	90	<b>Z</b> °	000	000	245	00
59 Total Other Cust. Serv.	\$100		888	08	PAS MS	90	08	E 25	0 ×
61 TOTAL CUSTOMER OPER EXP. 62 St. CUSTOMER OPER EXP. 63 St. CUSTOMER OPER EXP.	\$37,716		\$21.657	858	\$ 16.000	90	9	\$16,059	o ×
	\$127,862	12	3755	\$120	1,130	80	8909	1,168	00
55 Total Customer Operations	37.716	191	71,057	20	16,000	0	0	16,039	O.K.
TO TOTAL "BIG THREE" EXPENSES  TO CORPORATE OPERATIONS EXPENSE	in .		\$125,025	\$164	\$44,370	98	24.5	345.496	ŏ
74 Evec and Planning, Alloc. 76 Exic and Planning, Direct	8164.075	H50 V213	\$142.294	8208	\$50,499	000	\$1.072	\$51,781	99
78 Total Evec and Planning	\$194.075		\$142.294	8228	\$50.499	8	\$1,072	\$51,781	0 ×
30 Admin & General, Allocable 31 Admin & General, Direct	\$35,014	H50 V231	\$25,672	828	20,841	20	\$193	\$9.342	00
12 Total Admin, and Gen.	\$57.046		\$26.863	803	\$29,962	08	\$193	\$30,183	0
TOTAL CORPORATE OPERATIONS 6	\$251,121		3169,157	1547	\$80.451	90	\$1,266	\$91,964	o ×
88 NON-INCOME TAXES									
10 Non-income Taxes Allocable 11 Non-income Taxes Direct	285	H36 V233	505 0	80	820	80	20	820	00
3 Total Non-income Taxes	205		898	8	023	08	1	120	0 %
6 TOTAL OPER EXP. AND TAXES	\$554.883		\$397.475	8558	\$153,767	05	\$3.002	\$157,408	OK

Sheet "J" 22-Ap ENDING DECEMBER 31, 1992

Section of section 2 and

	-		-		Annual Contractor	-	-	-	
for pakt 69 Intral.A.T.A. Revenue Requirement Summary	Part 36 intra/ATA Total	Source	Common	Local Switching	Information	Common Transport	Billing and Collection	*60	
8	(8)	(C)	(0)	(4)	(4)	(0)	(H)	69	
Net Investment Rise of Return	\$351.198	818 818	\$186.810 10.00%	10.00%	10 00.1	\$152,315	10 00%	\$12.274	00
Return on Rate Base	835.120		\$18.961	80	2	\$15.232	100	\$1.227	0
AFUDC TTC Amortzaton Other Return Adjustments	000	N37 N37 Deect	000	000	0.00	008	000	000	000
Net Return	\$35,120		\$18,661	100	08	\$15,232	101	\$1.227	0
Interest Expense Captailzed Payroll Taxes	29.191	N67 N37	20.824	00	0.0	16.997	00	1,370	õõ
Deher Income Adjustments	00	Direct	0.0			00	0.0	00	00
After Tax Income	(\$4,072)		(\$2,163)	90	9	(81,796)	80	(\$142)	OK
State Income Taxes redesal Income Taxes	\$0	22	0 (382)	00	00	0	0.6	0	0.0
Operating Expenses and Taxes	155.610	0196	57,445		080'1	11,427	20,286	5,394	000
ither Revenue Adjustments	0	Direct	9 0	00	00		0.0	0.0	00
Sasis for Gross Recepts Tax	190,012 1	190,012 16+31+32+33	75.724	0	1,080	88.346	20.266	9779	Ö
Gross Receipts Tax	7.969	37	3.176	0		3.621	890	114	ő
OTAL REVENUE REQUIREMENT	\$197,981		\$78,900	10	\$1,125	\$69.967	\$21.116	\$6.873	0

Bridgewater-Canistota Telephone Company

				-	-				
IntraLATA Investment Summary	Part 36 IntraLATA Total	Source	Common	Local Saitching	Information	Common Transport	Billing and Collection	Other	
(A)	(8)	(0)	(Q)	(E)	(4)	(0)	(14)	(1)	
13 Land and Support Assets	\$57.694	125	87,573	05	03	\$46,157	34	\$3,963	OK
Central Office Engineers	\$149.532	1,70	\$27.457	98	90	\$116 044	\$0	\$6.032	OK
16 Info Term Org Equipment	0	178	0	0	0	0	0	0	OK
~	356.818	1117	297 176	0	0	51.304	0	6,338	0 %
19 Total COE, IOT, CAMF	\$506,350		\$324 633	8	28	\$167,347	98	\$14,369	90
20 Total Tangble Assets	98	1141	08	90	05	08	20	10	OX
Total Tele Pit ex Intang	\$564.043		\$332.206	08	05	\$213.504	30	\$18,333	OK
Total Intangble Assets	0	1144	0	0	0	0	0	0	OK
Total Plant in Service	\$564.063		\$332.206	80	80	\$213.504	80	\$18.333	OK
Total Pit Held Future Use	0	1147	0	0	0	0	0	0	OK
Total ST PUC	0	1163	0	0	0	0	0	0	OK
Total LT PUC	8,495	1164	8,003	0	0	3,216	0	276	X :
Total Tel. Pit. Adjust.	9	1100							2
TOTAL TELEPHONE PLANT	\$572.539		\$337.210	98	2	1216.720	2	\$18.609	0 K
	228,885	M23	155,044	0.1	0 1	67.261	0	6,560	×0.0
	0 .	127	0 0	0 0	0 0	0 1	0 4	0 6	200
Accum, Amon, Tanggae Pt.		200	0 0	00					
		MSG		0	0	0		0	OK
	0	7947	0	0	0	0	0	a	OK
plus Other Assets	q	Drest	0	0		0	0	0	90
			-	-	-	-	-	-	
NET TELEPHONE PLANT	\$343,653		\$162,166	00	\$0	\$149,459	\$10	\$12,029	0 ×
Class B PTB Stock	0	1171	0	0	0	0	0	0	OK
Materials and Supplies	199	1173	384	0	0	246	0	21	OK
Cash Working Capital	9'09	L175	4,060		0	2,610	0.	224	X
Equal Access Investment	0	2377	0	0	0	0	0	0	40
NET INVESTMENT	\$357,199		\$166,610	02	98	\$152,315	98	\$12.274	0 %
	***************************************				***************************************	***************************************	*************	*************	

intrat.ATA investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common	Local Switching	Information	Common Transport	Baling and Collection	Other	
(A)	(8)	(0)	(Q)	(E)	(6)	(0)	(3)	60	
LAND AND SUPPORT ASSETS									
Land Assets, Message	\$1,389	NZB	182	0	0	1,113	0	96	
Land Assets, Private Line	**	128	90	0	0	32	0	00	
Total Land Assets	\$1,430		\$188	90	8	51.144	90	898	
	******	****	******			244 716		27.166	
Support Assets, Westage Support Assets, Private Line	1,597	1428	210	20	0	1277	0	110	
Total Support Assets	\$56.264		\$7.385	64	0\$	\$45.013	08	\$3.865	
	***************************************			*		*******			
Total Land and Supp. Assets	\$57.094		81.5/3	24	2	1910.157	04	13.163	
CENTRAL OFFICE EQUIPMENT									
Consessor Sus Dá	9	(4)	0	0	0	0	0	0	
Operator Sys. Other	0	(6)	0	0	0	0	0	0	
	-		-	-	-	1		-	
Total Operator Systems	2		04	9	08	24	3	80	
Tandem Switching	20	(5)	98	80	20	08	80	\$00	
Tandem Assigned	0	Direct	0	0	0	0	0	0	
Total Tandem Saidching	08		90	98	98	2	9	8	
Local Switzhing	08	(E)	30	08	20	2	30	20	
Local Assigned	0	Direct	0	0	0	0	0	0	
Total local fluidation	5		5	150		5	9	60	
former more more									
Total Cartching	65		25	05	08	80	60	40	

IntribATA Investment Detail	Part 36 IntratATA Total	Source or Apportion	Cammon	Local Switzing	Information	Common Transport	Baling and Collection	Other	
(4)	(8)	(0)	(a)	(8)	(4)	(0)	(i)	(1)	
Of Each Tous	*	Count	98	92	99	9	90	63	C
OE Exch Line - Message	27.457	100	27.467	0	0	0	0	0	0
COE Exch. Line - Pt. etc.	185	(1)	0	0		0	0	587	ō
DOE Exch. Line - Assigned	0	Deect	0	0	0	0	0	0	ô
OE Interexchange, Message	116,044	(0)	0	0	0	116.044	0	0	0
COE Intereschange, PL	5,444	00	0	0	0	0	0	2.444	0
COL Intereschange, Assigned	00	(0)	0 0	0 0	0 0	0 0	00	00	00
DOE HIP Assigned	00	Direct	00	00	0.0	00	00	00	0.0
otal COE Transmission	\$146.532		\$27.457	90	80	\$116.044	80	\$6.032	OX
Total Central Office Equip	\$140.532		\$27.457	90	08	\$116,044	0\$	\$6.032	ě,
OT EQUIPMENT									
Annual Telephone	-	2000			100	***		***	0
unic leephone	2	100	000	00	00	0.00	200	200	30
ustomer Premiaes Equipment	0	980	0	00		00	0	00	000
			-	-	1	1	1	1	-
otal tot Equipment	2		2	*	24	04	2	04	5
CABLE AND WIRE FACILITIES									
schange PL and WATS	\$6.358	0	08	2	08	80	08	\$6.358	0
conange Message	297,176	(D)	297.176	0	0	0	0	0	0 ×
xchange Assigned	0	Direct	0	0	0	0	0	0	ò
otal Exchange Line C&WF	\$303.535		\$297.176	04	\$0	2	80	\$6.358	0.0
Schange Trunk, Message	90	Direct	08	08	08	2	2	30	0
achange Trunk, PL	0	Direct	0	0	0	0	0	0	ŏ
otal Exchange Trunk CSWF	08		00	2	08	90	08	90	0 %
Hereschange Message	\$51.304	(0)	00	9	08	\$51.304	2	05	o
nterexchange PL, WATS	1,980	8	01	04	01	0	01	1,980	× 0
derexcharge Assigned	0	(4)	0	0	0	0	0	0	5
Cotal Inhereschance C&WF	\$63.243		30	80	08	\$51,304	90	\$1,980	×C

****** FCC DARY 65 ******	Part 36								
IntraLATA Investment Detail	IntraLATA	Source or Apportion	Common	Local Switching	Information	Common Transport	Billing and Collection	.euo	
(A)	(8)	(0)	(Q)	(E)	(4)	(0)	94)	0	
HR CLIVE Mestage	80	(0)	90	2	04	20	90	05	
HIR CAMP, WATS	0	(0)	0	0	0	0	0	0	Ö
HR C&MF, Assigned	0	Direct	0	0	0	0	0	0	
Water of confidences of Street	1		1	-	***	-			
TOTAL HOSE/HERIOR CANA	04		2	200	2	2	20	04	
Total Cable and Wire Facil	\$356.818		\$297.176	90	90	\$51,304	80	\$6,338	
TANGIBLE ASSETS									
Land and Support Leases	68	NON	0	0	0	0	0	0	
COE Operator Leases	05	32	80	80	08	05	80	05	OK
COE Tandem Switching Leases	0	×	0	0	0	0	0	0	
COE Local Switching Leases	0	33	0	0	0	0	0	0	
COE Transmission Leases	0	5	0	0	0	0	0	0	
	1:			1:	1:	1	-	-	
COR COL LEGISM	2			100	2		80	24	
IOT Equipment Leases	08	22	0	0	0	0	0	0	OX
Caled Lane	**	***	•	•	•				
Carry Dearest									5
Total Capital Leases	04		98	08	80	80	20	20	OK
Leasehold Impr., Alloc.	08	N37	0	0	0	0	0	0	
Leasehold Impr., Drect	0	Dred	0	0	0	0	0	0	0 %
Total Leasehold Improvementsa	80		20	05	90	03	80	90	
Total Tangbie Assets	05		05	28	0\$	90	30	10	
TOTAL INTANGIBLE ASSETS	90	N37	90	30	08	08	80	90	0.8
STI SBUTTI BUT O FUR FILLINGS	9	1446	0	0	0	0	0	0	OK

## Bridgewater-Canatota Telephone Company

10   10   10   10   10   10   10   10	IntraLATA Investment Detail	Part 36 IntraLATA Total	Source or Apportion	Common	Local Satthing	Information	Common Transport	Billing and Colection	Other	
1 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	(A)		(0)	(g)	(9)	(4)	(0)	(40)	(1)	
1	LANT UNDER CONSTRUCTION									
1849	hort term ong term	8,495	N N 8 8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	\$,003	20		3,216	90	278	
001 10 446 10 10 10 10 10 10 10 10 10 10 10 10 10	otal Pit Under Const	\$8.495		\$5.003	2		\$3.216	8	\$276	
16 147 15 15 16 16 16 17 17 18 18 18 18 18 18 18 18 18 18 18 18 18	ELEPHONE PLANT ADJUSTMENT	90	3446	98	98	08	30	08	90	
\$651 N37 \$384 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	LASS B RTB STOCK	94	N37	90	90	90	04	08	08	
\$6.854 N37 \$4.000 \$0 \$0 \$0 Drect \$0 \$0 \$0	ATERIALS AND SUPPLIES	1595	N37	\$384	05	08	\$246	08	\$21	
\$0 Drect \$0 \$0	ASH WORKING CAPITAL	\$6.894	N37	\$4,060	90	98	\$2,610	9	\$259	
	QUAL ACCESS INVESTMENT	08	Drect	90	08	08	05	08	\$0	

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Sheet V	ENDING DECEMBER 31, 1992

				Brognwater-Canadola Telephone	elephone			
***** FCC PART 69 ******	Part 36							
IntraLATA	IntraLATA	Source or	Common	Local		Common	Billing and	

IntraLATA Reserves and Deferrais	IntraLATA Total	Source or Apportion	Common	Local Switching	information	Common Transport	Billing and Collection	Other	
(A)	(8)	(0)	(43)	(9)	(4)	(0)	(H)	(0)	
ACCUM DEPRECIATION, TPIS									
Support Assets	\$11,186	NZB	\$1.468	90	90	\$8.949	08	\$768	0
COE Switching	0	77	0	0	0	0	0	0	0
COE Operator	0	132	0	0	0	0	0	0	0
COE Transmission	42,721	697	7.844	0.0	0 0	33,153	0.0	1,723	0.0
Cable and Wire Facilities	174 979	1117	145.731	00		25,169	0 0	4 080	50
Other Plant	0	N37	0	0	0	0	0	0	0
Total Accum Depr., TPIS	\$228,885		\$155.044	08	90	\$67.261	90	\$6.580	0 ×
ACCUM AMORTIZATION									
Accum Depreciation, PHFU	08	N37	3	08	08	9	90	05	0
Accum. Amort. Tangable Inv.	0 0	NS	2:	91	9:	08	30	90	0
Accum. Amort., Other	00	N37	22	22	22	22	202	2 12	00
Tot Accum Amortzation	9		2	8	98	2	0\$	2	0 %
Total Accum Depr /Amort.	\$228,885		\$155.044	08	98	\$67,261	08	\$6.580	0
ACCUM DEF ING TAXES, NET									
Support Assets	90	NZN	90	08	9	08	OS.	0\$	0
COE Switching	0	141	0	0	0	0	0	0	0
COE Operator	0	132	0	0	0	0	0	0	0
IOT Fourment	00	17.0	00	00	00	0 0	0.0	0 4	00
Cable and Wire Fac	0	1117			0		0 0	0 0	20
Unclassified	0	N37	0	0	0	0	0	0	0
Total Liveram Dad ton Taxan	***			-	-				-

Bridgewater-Canistota Telephone Company

Apportement Factors	Part 36 IntratATA Total	Source	Common	Local Switching	information	Common Transport	Billing and Collection	**	
(A)	(8)	(0)	(Q)	(E)	(F)	(0)	(H)	(1)	
Central Office Equipment	\$149.532	679	\$27,457	08	20	\$116.044	00	\$6.032	0 0
C&W Facilities	356,818	1117	297,176	0	0	51,304	0	8,338	OX
Total	\$506.350		\$324.633	0 000000	00000000	\$167,347	0000000	\$14,369	× ×
Sum Sw. Trans, Other Factor	\$181,717	44	0 000000	00000000	00000000	\$167.347	0 000000	814.369	00 00
Central Office Equipment Info Org /Term Egpt CAWF, Excl Exch Message	\$149.532 0 59.641	L70 L78 L117-63	\$27,457	200	200	\$116,044	200	\$6.032 0 8.338	000
Total	\$209.173		\$27.457	0 000000 0	00000000	\$167,347	00000000	\$14,369 0.068697	00
General Support Facilities Central Office Equipment into Org Jiem Egit CAW Facilies	\$57.694 149.532 356.818	gezei	\$7.573 27.457 0 297.176	20000	20000	\$46,157 116,044 0 11,304	90000	\$1,963 6,032 8,338	55555
Total Factor	1,000000		\$332,206 0.588973	36 000000 0	000000000000000000000000000000000000000	\$213.504	98	\$18,333	000
Sum Com Ln. Sw. Trans. Factor	1,000000	88	\$332,206	0.000000	00000000	\$213,504 0.391241	00000000	0000000	0 0 X X
COE Cat. 2 Factor IOT Cat. 1 Factor	1.000000	Deect	0.000000 1	0 000000	0000000	1 000000	0.000000	0 000000	00
Total TPIS Factor	1,000000	8	\$332.206 0.566973	0000000	0 000000	\$213,504 0.378525	00000000	\$18,333	00

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22-Apr-98	
Sheet W	ENDING DECEMBER 31, 1992

Apportorment Factors	Total		Common	Saitching			Billing and Collection	Other	
(A)	(8)		(Q)	(E)			(H)	(1)	
Intentitite Equiv Factor Wis Sid Work Seconds	0 000000 1	Drect	0 000000 1	0 000000	0000000	0000000	0 000000	0 000000	
ag THREE" Expenses	1,000000		\$14.769	0 000000			\$7.259 0.159166	\$1,610	Ö
of investment	\$351,199		\$186.610	0000000			08	\$12.274	

Operating Expenses and Taxes	Part 36 Instal ATA Total	Apportion	Contenen	Local Switching	information	Common Transport	Billing and Collecton	Other	
(A)	(8)	(C)	(Q)	(9)	(4)	(0)	(4)	(1)	
PLANT SPEC OPER, EXPENSE									
Vetwork Support, Alloc.	25	N37	3	05	90	90	OS.	08	O
Metacrk Support, Direct	0	Direct	0	0	0	0	0	0	
otal Network Support Exp.	80		66	08	08	08	90	90	0.8
Jeneral Support, Aloc	\$1.534	~30	1028	80	9	\$1.227	90	\$105	90
Jeneral Support, Direct	0	Deed	0	0	0	0	0	0	
otal General Support Exp.	\$1,534		\$201	20	08	\$1.227	04	\$105	o
entral Office Eq. Aloc	\$14.821	NO	\$2,721	05	91	\$11,502	08	\$598	0
entral Office Eq. Direct	0	David	0	0	0	0	0	0	
otal COE Exp	\$14,821		\$2,721	98	9	\$11.502	9	\$598	0
Just. Premises Equip	2	1,76	05	2	80	08	08	90	
Other 101	00	N43	0.0	00	00	0 (	0 0	0 0	× 2
240010	-		-	-	-		-	-	
otal IOT Exp	10		08	S	2	08	08	\$0	0
Lable & Wire, Alloc Lable & Wire, Direct	\$13.328	N33 Drect	\$11,100	90	00	81.916	80	1162	00
otal C&MF Exp.	\$13,328		\$11,100	2	05	81.916	98	1168	0 ×
OTAL PLT SPEC OPER EXP	\$29.683		814,023	08	\$0	\$14.646	90	\$1,015	0
TOTAL PLT SPEC. ex SUPPORT	\$28.149		813.821	98	90	\$13.418	98	8800	OK

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Operating Expenses and Taxes	mental Total	Asperton	Common	Local Santching	information	Common Transport	Billing and Collection	Other	
(A)	(8)	(0)	(Q)	(4)	(4)	(0)	(H)	(0)	
NON-SPECIFIC OPER, EXP.									
Oth De and Four Aloc	8.0	MIN	98	08	08	90	08	05	0
Oth Pit and Equip. Direct	0	Deect	0	0	0	0	0	0	O
Total Oth Pit & Equip.	05		98	68	80	98	80	90	0
Network Operations, Aloc	\$1.162	818	\$746	2	9	\$385	98	\$13	
Network Operations, Direct	0	Direct	0	0	0	0	0	0	O
Total Network Oper Exp.	\$1,163		\$7.46	08	9	\$903	80	\$33	0
Total Access Expenses	08	Direct	90	90	2	24	90	05	o
	\$1,679	123	\$220	90	08	\$1.344	90	\$115	
	0	141	0	0	0	0	0	0	0
	0	1,32	0	0	0	0	0	0	0
Depr. COE Transmission	9,486	97.	1,742	00	00	7,362	00	383	00
	17.099	1117	16241	0		2.459		400	, 0
Depr. PHFU	0	1,147	0	0	0	0	0	0	O
Total Depreciation Expense	\$28.285		\$16,203	26	08	\$11.164	08	8688	0.8
Amort Tanable Assets	90	1141	90	98	80	90	98	90	Ī
Amort Intangble Assets	0	1344	0	0	0	0	0	0	
Other Amortzation	0	Direct	0	0	0	0	0	0	OX
Direct Assigned Amort	0	Drect	0	0	0	0	0	0	-
Total Amortzation Exp.	8		08	9	98	8	90	08	OK
Total Depr. and Amort.	\$28.285		\$16.203	90	08	\$11,164	2	3555	0
DATE NOW SEED CORE EXC	120 428		616 640	40	40	611157	**		20

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Out Total Control   Out   Ou	Operating Expenses and Taxes	Part 36 IntraLATA Total	Apportion	Common	Local Switching	information	Common Transport	Biling and Collection	9	
Out 10 cuttor create create the control of the cont	(A)	(8)	(0)	(g)	(g)	(4)	(0)	(H)	(1)	
Newtoon   19   1927   192   192   193										
Fig.   Proceed (beyond   Fig.   Fig		20	N37 Diect	80	90	80	80	00	000	00
Comparison decision of Advanced Advan	*	04		0\$	2	08	08	8	80	0
The Control Service   State		00	N61 Direct	80	20	80	80	20	00	00
December   19   December   1	*	98		90	98	80	Oğ	98	80	0
Market   M		9	Dient	609	40	40	5	60	40	0
Friends Directory 1 0 Direct 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		100	(8)			700			2 0	3.0
Total Developy   Shift   Shi	-	0	Direct	0	0	0	0	00	00	00
Table Outcomes  1 And Outcomes		-		-	-	-	-	-	-	
Market Compared   Market Com		9903		9	90	\$386	8	9	80	0
Continued   Cont	Bus Ofc.	0	N40	05	0\$	08	90	30	80	0
10   10   10   10   10   10   10   10	Bus Ofc.	0	(0)	0	0	0	0	0	0	O
Continue	Bus Ofc.	0	(H)	0	0	0	0	0	0	ō
Bar Chicago	But Ofc. I	1343	(14)	0	0	0	0	1,243	0	õ
Laboration (1997)  But Out, National Consistent  But Out, Consistent Advances  But Out, Consiste	Bus Ofc.	0	(1)	0	0	0	0	0	0	ō
Decrepancy of the control of the c	Bus Ofc	0	(0)	0	0	0	0	0	0	õ
All and Continuous of Continuo	Bus Ofc.	0	2443	0	0	0	0	0	0	ô
An Other Confidence of Addresses (Confidence o	Bus Ofc.	0	(H)	0	0	0	0	0	0	ō
Table Services (1974)  Table Services (1974)  Cut Enr. May Propert  St. St. M.	Bus Ofc.	0 0	(g)	0 0	0 0	0 0	0.0	0 0	0 0	00
This feareward from   \$15.45	100	-	(1)							9
Count from May Different         \$15.70         (H)         0         0         0         2.47.70         0           Count from Committee         2.47.70         (H)         0         0         0         2.47.70         0           Count from Committee         3.70         (H)         0		\$1,243		9	90	0\$	98	\$1,243	\$0	o
Coult Now Other BAC	Cust Serv.	\$3.576	(94)	0	0	0	0	3.576	0	Ö
Act the Color for Color fo	Cust Serv.	2,417	(H)	0	0	0	0	2417	0	o
Local Service Commenture	Out	7,094	N21	0	0	0	6.533	0	196	ô
Trial Controls General 173 data 163 163 163 163 163 163 163 163 163 163	Cust	0	(4)	0	0	0	0	0	0	ô
Total BD, CS, OS, Dr. \$14,717 \$0 50 50 536 10,533 \$7,237 \$501		\$13.088		3	95	2	\$6.533	25.994	1958	0
Total BO, CB, OSI, Dr. \$14,717 \$0 50 50 50 50 50 50 50 50 50 50 50 50 50		-								
		\$14,717		00	2	\$386	\$6.533	\$7.237	1881	ō

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FCC PART 69	Part 36 IntraCATA		Common	Local		Common	Billing and		
Operating Expenses and Taxes.	Total	Apportion	* Fire	Switching	Information	Transport	Collection	Oper	
(A)	(8)	(0)	(g)	(£)	(4)	(0)	(H)	60	
Other Cust Serv. Aloc. Other Cust Serv. Direct	30	142 Direct	90	80		\$20	\$22	30	00
Total Other Cust Serv	T Z		9	98	15	\$20	\$22	12	OK
TOTAL CUSTOMER OPER, EXP.	\$14.762		98	08	1915	\$6,553	\$7,259	\$563	O
BIG-THREE EXPENSES									
Total Pit. Specific Exp.	\$29.663	14	\$14.023	80	0\$	\$14.646	10	\$1.015	0 8
rotal Pit Non-specific Exp. otal Customer Operations	1,163	2 163	945	00	387	385	7,259	33	00
OTAL '81G THREE' EXPENSES	\$45.608		\$14.769	25	\$387	\$21.584	\$7.259	\$1,610	0 8
CORPORATE OPERATIONS EXPENSE									
ixec and Planning Alloc ixec and Planning Direct	\$51.572	Ned	\$16,700	80	1437	\$24.406	\$9,208	\$1,821	00
otal Exec and Planning	\$51.572		\$16,700	3	127	\$24.400	\$8,208	\$1,821	0
Idmin & General Altocable Idmin & General Direct	\$9.304	N64 Direct	6.748	20	878	\$4.403 9.963	\$1.481	\$329	00
otal Admin and Gen.	\$30.145		\$9.762	9	1256	\$14,296	\$4.799	\$1,064	0 ×
TOTAL CORPORATE OPERATIONS	\$1717		\$26.461	2	\$693	\$38.672	\$13,007	\$2,885	0.8
NON-INCOME TAXES									
Von-mome Taxes, Allocable	\$20	N37	\$12	98	90	2	2		0 ×
von-mome laves, preci		Deed		0	0	0	0	0	00
Total Non-income Taxes	820		\$12	94	80	25	2		o
TOTAL OPER EXP. AND TAXES	\$155,610		\$57,445	98	\$1,080	\$71,427	\$20,266	15.394	0 ×

InterLATA Revenue Requirement Summary	Part 36 InterLATA Total	Source	Control	Local Satching	Information	Common Transport	Billing and Collection	Other	
(4)	(8)	0	(g)	(E)	(3)	(6)	(40	(1)	
et Instabnent als of Return	10.00%	918	10 00%	30 10 00%	10.00%	10 00%	10 00%	10 00%	00
Return on Rate Base	\$151		755	2	80	287	98	90	
0.00	40	737	0	0	0	0	0	0	OK
C Americation	0	737	0	0	0	0	0	0	o ×
Other Return Adjustments	0	Direct	0	0	0	0	0	0	
Vet Return	8151		25	8	8	2867	8	8	0
ferest Expense	\$169	167	z	0	0	78	0	0	O×
apitalized Payroll Taxes	0	T37	0	0	0	0	0	0	
Sepreciation Adjustment	0	T37	0	0	0	0	0	0	
ther Income Adjustments	0	Drect	0	0	0	0	0	0	
ther Tax Income	(\$18)		(\$10)	2	28	(88)	08	90	0 %
Date Income Taxas	8	95	9	9	90	9	05	0\$	
ederal income Taxes	(1)	53	(2)	0	0	(1)	0	0	OK
perating Expenses and Taxes	553	2610	229	0		276	**	0	
modectbles	0	Direct	0	0	0	0	0	0	
ther Revenue Adjustments	0	Direct	0	0	0	0	0	0	
Basis for Gross Recepts Tax	101	16+31+32+33	311	0		341	3	0	
Gross Receipts Tax	29	16	61	0	0	2	2	0	
TOTAL REVENUE REQUIREMENT	\$730		5324	05	3	\$355	3	08	

C   C   C   C   C   C   C   C   C   C	InterCATA investment Summary	Part 36 interLATA Total	Source	Commion	Local Santching	Information	Common Transport	Biling and Collection	Jesec Open	
17   17   17   17   17   17   17   17	(A)	(8)	(0)	(Q)	(E)	(%)	(0)	(H)	(0)	
1	Land and Support Assets	\$250	R25	83	98	98	\$213	\$0	90	0
Mark	Central Office Equipment	8019	R70	\$124	\$0	80	\$495	05	80	0
1,127   1,127   1,124   0   0   0   0   0   0   0   0   0	into Term./Orig Equipment	0	R78	0	0	0	0	0	0	OK
No.	Cable and Wire Facilities	1,572	Ret?	1362	0	2	229	0	0	ô
No.	TOTAL COE. IOT, CAMP	\$2,191		\$1,466	24	08	\$728	08	80	0 ×
Reserve   Rese	Total Tangible Assets	90	RT41	08	08	2	04	95	08	0 ×
Column   C	Tretal Tale Dit ex Intann	12 441		\$1 503	80	90	8558	30	08	0
	Total Intangible Assets	0	H144		0	0	0	0	0	0.8
Chee	Total Plant In Service	\$2.441		\$1.503	90	98	8088	08	80	0
FAATT   FEATT   FEAT	Total Pit Held Future Use	0	R147	0	0	0	0	0	0	Ö
Frant	Total ST PUC	0	R163	0	0	0	0	0	0	0
FAAT RATE   1815	Total LT PUC	25	100	200	00	00		0 0	0.0	00
Service   1986   5.27   1781   1.0	TOTAL TELEPHONE PLANT	12,477		\$1.525	9	2	\$962	2	98	0×
Serv   1998   527   1931   1										
Second	m Deep	966	623	701	0	0	295	0	0	0
900 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Depr	0	827	0	0	0	0	0	0	ò
State		0	528	0	0	0	0	0	0	0
A		10	\$23	0	0	0	0	0	0	ō
MANT STATE OF THE TOTAL OF THE		0	830	0	0	0	0	0 1	0	0 0
Author	6		š					•		
TANKT STREET BESTS DO 90 90 90 90 90 90 90 90 90 90 90 90 90	Other Assets	0	Diect	0	0	0	0	0	0	OK
25 RE77 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	SET TELEPHONE PLANT	\$1.481		808	98	98	\$657	90	08	OX
med 51 08177 15 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	dist.									
A 15 8 1775 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Jaks B R I B Stock	0 "	N. C.		00			0 0	0 0	00
51 500 5115 10 0 0 0 0 0 0 0 0 0 0 0 0 0	Ashrain and Suppres	- 3	Brits.		> 0	> 0		2 6		50
842 10 80 847	qual Access Investment	0	RTIT	0	00			0.0	0	0
	ET INVESTMENT	\$1.509		8842	08	2	2995	2	9	0

Sheet 'R' ENDING DECEMBER 31, 1992

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InterLATA Investment Detail	Part 36 InterLATA Total	Source or Apportion	Common Line	Local Switching	information	Common Transport	Billing and Collection	Other	
(A)	(8)	(2)	(Q)	(9)	(4)	(0)	(£)	(0)	
CAND AND SUPPORT ASSETS.									
Land Assets, Message Land Assets, Private Line	20	25	# °	30	80	80	80	80	
Total Land Assets	88		15	08	90	38	90	34	
Support Assets, Message Support Assets, Private Line	243	85.17	828	90	80	\$208	000	*	
fotal Support Assets	\$243		808	2	2	\$208	8	34	
Total Land and Supp. Assets	\$250		879	02	9	\$213	90	03	
CENTRAL OFFICE EQUIPMENT									
Operator Sys., DA Operator Sys., Other	20	€€	80	000	80	000	90	200	
fotal Operator Systems	8		8	98	8	08	05	30	
Fandem Switching anthem Assigned	80	Direct Direct	80	20	20	90	00	80	-
Total Tandem Switching	94		80	\$0	05	S	98	26	
Local Switching Local Assigned	80	(E) Direct	000	80	g 0	20	90	20	
Total Local Switching	80		80	2	05	2	24	24	
Total Switching	\$10		90	08	28	03	08	90	

Inter_ATA investment Detail	Part 36 Inter(ATA Total	Source or Apportion	Common	Local Seatthing	information	Common Transport	Bling and Collection	8	
(A)	(8)	(5)	(g)	(E)	(b)	(0)	(94)	(1)	
COE Eveh Trunk	08	Direct	\$0	90	8	9	90		0
COE Each Line - Message	121	(D)	124	0	0	0	0		
COE Each Line - PL etc.	0	(0)	0	0	0	0	0		
COE Exch Line - Assigned	0	Direct	0	0	0	0	0		
COE Interexchange Message	495	6	0	0	0	495	0		
COL INSPERIOUS PL	0 1	(1)	0 *	0 0	0	0	0 1		
COS His Manage	30	26	0.0	0.0	0.0	9 6	0 0		0.0
COE HIR Assigned	0	Direct	0	0	0	0	0		0 OK
Total DOE Transmission	9619		\$234	90	08	\$495	08	-	0 0
Total Central Office Equip.	8619		8124	98	08	3495	04		0 0 K
OT EQUIPMENT									
Public Telephone	04	143	80	90	90	08	90	**	01
Customer Premises Equipment		160	0	00	00	0.0	00		00
Total IOT Equipment	24		10	08	8	98	8		0.0
CABLE AND WIRE FACULTIES									
Contract in society of		-	**	*					
Schange Messane	CPE	107	1 140	20	20	200	2 *		20
(xchange Assigned	0	Direct			0.0	0.0	0		000
rotal Exchange Line C&WF	\$1.342		\$1.342	8	9	04	08		0 ×
Exchange Trunk, Westage	96	Deect	08	0\$	08	2	90		0 OK
Exchange Trunk, Pt.	0	Direct	0	0	0	0	0		0
otal Exchange Trunk C&V/F	08		80	2	08	80	98	•	0 0 0
Interexchange Message	\$229	(0)	04	28	30	8229	9		0
merexchange PL, WATS	00	6	0 0	01	01	0.1	0		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
merechange Assigned	0	(6)	0	0	0	0	0		0
otal Intereschange C&WF	62.23		80	20	08	\$229	08		\$0 OK

InterLATA investment Detail	Part 36 interLATA Total	Source or Apportion	Common Line	Local Switching	Information	Common Transport	Billing and Collection	960	
(4)	(8)	(0)	(Q)	(E)	(4)	(6)	(£)	(3)	
HIR CAVE, Message	90	(0)	80	30	08	08	08	80	
HR CAMP, WATS	0	(0)	0	0	0	0	0	0	
HR C&MF, Assigned	0	Direct	0	0	0	0	0	0	
Otal Host Remote C&MF	04		\$0	04	08	20	05	80	
otal Cable and Wire Faci	\$1,572		\$1.342	90	90	\$229	80	05	
TANCIBLE ASSETS									
and and Support Leases	03	128	90	04	08	\$0	0\$	0\$	
Control of the contro			4						
OE Operator Leases	0.	2:	20	90	20	9	\$0	\$0	
Of local Statement states	0 0	1.5	0.0	0 0	0 0	00	0 4	0	
OE Transmission Leases	00	: 8	9 0	00	00	00	0 0	00	
	-		-	-	-	-	-	-	
Total COE Leases	05		08	80	2	20	90	80	
OT Equipment Leases	92	178	0\$	10	08	90	96	93	
CAMP Leases	24	117	05	2	2	90	9	24	
Total Capital Leases	08		08	90	98	90	90	20	
easehold impr. Aloc.	80	137	90	03	9	99	5	***	
easehold impr. Direct	0	Direct	0	0	0	0	0	0	
	-		-		-	-	-		
otal Leasehold Improvementsa	30		20	08	98	9	80	90	
Total Tangible Assets	90		08	90	20	20	08	\$0	
TOTAL INTANGIBLE ASSETS	9	127	2	98	98	98	90	90	
PROPERTY HELD FOR FITTURE 115.	60	744	***	**	***	**			

22-Apr-98	
	1, 1992
	SCEMBER 3
Sheet 'F'	ENDING D

					4	Operater-Canadota	Bridgewater-Canatota Telephone Company		
(a) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c		interLATA investment Detail	Part 36 interLATA, Total	Source or Apportion	Common	Local	Information	Common Transport	Billing and Collection
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		(4)	(8)	5	(Q)	(9)	(4)	(0)	(H)
HAVE THE THE THE THE THE THE THE THE THE TH	15.	NANT UNDER CONSTRUCTION							
HAY NO THE NO TO NO THE NO TO NO THE N	20.73	Post term ong-term	37.5	7 tes 645	811	90	20	14.	
HOAT NO THAT NO	-	otal Pit Under Const.	101		123	2	80	\$14	
13 137 18 18 18 18 18 18 18 18 18 18 18 18 18	-	ELEPHONE PLANT ADJUSTMENT	90	748	98	9	8	8	
13 137 13 50 10 10 10 10 10 10 10 10 10 10 10 10 10	0	JASS 8 RTB STOCK	04	137	98	90	80	08	
\$25 137 \$15 \$0 \$0	2	MATERIALS AND SUPPLIES	13	137	25	90	2	-58	
T 80 Deed \$0 80 80	0	CASH WORKING CAPITAL	828	157	\$118	28	2	\$10	
	w	QUAL ACCESS INVESTMENT	98	Deect	08	95	018	08	

8

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			in .	opewater-Canatota	Snogewater-Canatola Telephone Company	Company of the last			
merces and Deferrals	Part 36 interLATA Total	Source or Apportion	Common	Local Switching	information	Common Transport	Billing and Collection	Other	
(4)	(8)	(0)	(Q)	(8)	(6)	(0)	(H)	6	
ACCUM DEPRECIATION, TPIS									
Support Assets	848	128	25	05	08	541	20	100	
COE Switching	0	R44	0	0	0	0	0	0	
COE Operator	0	R12	0	0	0	0	0	0	
COE Transmission	111	R68	38	0	,	142	0	0	
IOT Equipment	0	R78	0	0	0	0	0	0	
Cable and Wire Facilities	111	R117	659	00	00	112	0 0	00	× ×
Chel Plant		131		-					
Total Accum Depr., TPIS	\$996		\$701	30	20	\$295	80	90	0 %
ACCUM AMORTIZATION									
Accum Depreciation PHFU	0	197	80	9	90	98	90	04	0 ×
Accum Amort. Tangbie Inv	0	T37	0	0	0	0	0	0	0.8
Accum Amort, Intang Inv	0	137	0	0	0	0	0	0	0 ×
Accum Amort, Other	0	137	0	0	0	0	0	0	OK
Tot. Acoum. Amortization	08		90	80	0\$	9	98	2	0 ×
Total Accum Depr. Amort	8008		1072	98	30	\$538	8	98	0.4
ACCUM DEF. INC TAXES NET									
Sucroy Assets	98	128	08	9	9	04	28	98	0 ×
COE Switching	0	R44	0	0	0	0	0	0	
COE Operator	0	R32	0	0	0	0	0	0	
COE Transmission	0	868	0	0	0	0	0	0	
IOT Equipment	0	H78	0	0	0	0	0	0	
Cable and Wire Fac.	0 0	HINT	00	0 0	00	00	0 0	00	2 2
Uncassined			-	-	-	-	-		
Total Accum. Def Inc. Taxes	08		08	05	20	05	80	80	0 ×

22-Apr-98

			Transport	Collection	J9460	
	(E)	(4)	(0)	(H)	(0)	
R78 R117	900	200	9495 0 229	900	200	000
\$2.191 \$1.466 0.625200	00000000	0000000	8725	0.000000	0.000000	00
\$725 17 \$5 0000000	00000000	08 0000000	1 000000	0000000 0	0 000000	00
9619 RTG \$124 0 RT6 0 229 R117-83 0	200	200	223 279	900	200	000
\$549 \$124	00000000	08 0000000	\$725	0 000000	0 000000	00
6136 825 836 836 836 836 836 836 837 838 838 838 838 838 838 838 838 838	20000	20000	8213 495 229 0	20000	20000	00000
\$2,441 000000 000000	0 0000000	0 000000 0	\$938 0.384306	0.000000 0	0 000000 0	00
\$2.441 36 \$1.503 000000 0.615694	00000000	0 000000	\$938 0.384306	0 0000000	00000000	00
000000 Drect 0.000000 000000 Drect 1.000000	0 000000 0	0 000000	1 000000 0 0 000000	0 000000	0000000	00
\$2.441 G26 \$1.5G3 0.00000 0.613694	0 000000	0000000	5938 0 384308	0000000	0000000	00
	\$1.500 0.619694		0000070	000000 0 000000 0 000000 0 000000 0 0000	90CP8E 0 0000000 0000000 0	0.00000 0.00000 0.00000 0.00000 0.000000

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		24.41	
1	i	24.0	
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				franchista and the second seco	the state of the state of				
Approximant Factors	Part 36 IntercATA Total	Source	Common						
(A)	(B)	(0)	(Q)						
60 interstate Equiv Factor 61 WAS Std Work Seconds	0.00000	Direct	0.000000						
63 'BIG THREE' Expenses 64 Factor	1.00000	1710	\$66 0.359647	00000000	\$2 0.009467	\$97 0.528097	\$19 0.102604	00000000	0
66 Net investment 67 Factor	1,509	613	0.557754						00

XX X XX

Operating Expenses and Taxer	InterLATA	Apportion	Common	Seltching	information	Continon Transport	Billing and Collection	Other	
(A)	(8)	6	(4)	@	9	(5)	E	(6)	
PLANT SPEC OPER EXPENSE. Network Support. Alloc. Network Support. Detect	20	Tay Dwed	20	20	80	20	90	80	00
Total Network Support Exp.	3		08	S	101	3	94	04	0.0
General Support Afoc. General Support, Direct	140	T30 Direct		20	000	80	90	000	00
fotal General Support Exp.	14		2	08	98	2	9	\$0	o
Central Office Eq., Aloc. Central Office Eq., Direct	196	Dresct	\$12	30	00	30	00	00	00
Total COE Exp	198		\$1.2	98	04	140	98	08	0 8
Cust Premises Equip Other IOT IOT Direct	200	R76 T43 Direct	200	200	200	800	200	000	000
Total IOT Exp	08		98	28	9	8	2	80	0 ×
Cable & Wire, Alloc. Cable & Wire, Direct	658	133 Orect	980	90	20	20	20	00	00
Total C&MF Exp	858		880	24	S	80	98	\$0	0,
TOTAL PLT SPEC OPER EXP	\$127		\$63	98	8	698	9	08	O
TOTAL PLT SPEC. ex SUPPORT	\$120		\$62	04	2	858	2	90	OX

Bridgewater-Canistota Telephone Company

Operating Expenses and Taxes	InterLATA	Apportion	Common	Local Saftching	information	Common	Billing and Collection	Other	
(A)	(8)	(0)	(Q)	(3)	(9)	(0)	(H)	(1)	
NON-SPECIFIC OPER, EXP									
Oth Pit and Equip. Alboc.	30	118	90	08	60	30	2	90	
Oth Pit and Equip . Direct	6	Direct	0	0	0	0	0	0	
Total Oth. Pit. & Equip.	30		90	36	05	\$0	08	08	
Network Operations, Alloc.	58	718	23	90	05	\$2	08	80	
Network Operations, Direct	0	Direct	0	0	0	0	0	0	
Total Network Oper. Exp.	25		п	8	9	25	98	80	
Total Access Expenses	80	Direct	68	8	08	80	80	80	
Depr. Support Assets	.5	R23	15	05	98	36	08	90	0 ×
Depr. COE Saltching	0	R44	0	0	0	0	0	0	
Depr., COE Operator	0	H32	0	0	0	0	0	0	
Depr. COE Transmission	39	Ros		0	0	31	0	0	
Depr. IOT Equipment	0	R78	0	0	0	0	0	0	
Depr. C&W Facilities	75	RITT	**	0	0	11	0	0	
Depr. PHFU	0	R147	0	0	0	0	0	0	
Total Depreciation Expense	\$122		\$73	9	8	149	90	20	
Arrort. Tangble Assets	08	R141	98	08	08	20	90	05	
Amort, Intangible Assets	0	R144	0	0	0	0	0	0	OX
Other Amortization	0	Direct	0	0	0	0	0	0	
Direct Assigned Amort	9	Drect	0	0	0	0	0	0	
Total Amortization Exp.	2		3	2	8	8	05	05	
Total Depr. and Amort.	\$122		\$73	2	8	549	08	05	ŏ
COTAL MOST OBED CAD			***	***		***			

22.Apr.98

Bridgewater-Cariatota Telephone Company

(5) (1) (2) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common	Docal	Information	Common Transport	Billing and Collection	Other	
Continued contentions (Continued Contentions)   Contentions (Continued Contentions)   Contenti	(A)	(g)	(0)	(Q)	(4)	(9)	(6)	040	(0)	
Newtoning Description   No.   1777   No.   180   No.										
Marketing Context   Cont	Marketon Morable	08	117	. 40	9	60	09	60	40	
2	Warheling Direct	0	Direct	0	0	0	0	0	0	0 ×
Care Company C		-		-		-	-	-		
2 Description of the control of the	Total Marketing Expense	10		04	Q.	90	08	90	80	90
Care Company C	Obserator Service Altho-	08	T61	08	08	80	80	80	90	OK
### Company	Operator Service, Direct	0	Direct	0	0	0	0	0	0	0
2 Deed 2 Deed 3 Deed 3 Deed 4 Deed 4 Deed 4 Deed 4 Deed 5	Total Operator Service	08		98	80	04	08	08	08	0.8
Company Compan										
Company Compan	Class/fed Directory	90	Deect	90	80	90	08	80	80	0.8
Company (1997)  Market (1997)  Marke	Alphabetcal Directory	**	(4)	0.	0	*	0	0	0	CK
Control (1) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	Foreign Directory	0	Dated	0	0	0	0	0	0	0
Company	Total Directory	28		90	80	24	05	95	3	O
Control Contro										
Control Contro	gi e	00	040	04	2 "	2 0	200	2	30	200
Control of the contro	8	0.0	000	0.0			0.0		0.0	20
Control of	į		(10)							0
Accesses 0 170 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	100	0	00	0	0	0	0	0	0	0 ×
Accessed to 1975	9	0	03	0	0	0	0	0	0	0
Local Administration (1979)  Local Administra		0	TAO	0	0	0	0	0	0	0
10.0 A Additionage	8	0	(H)	0	0	0	0	0	0	0
	g	0	(g)	0	0	0 1	0	0 1	0	0 0
2 0000	ś		101							
25.5	Total Business Office	2		05	08	90	90	x	05	0.8
	1	**	-						*	
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Ne.	2:	E	0.0	9 0		0.0	**	0.0	00
		42	101	0.0		00	35	9	00	20
2 2 2	1	0	(14)	0	0	0		0	0	OK
25 26 20 20 20 20 20 20 20 20 20 20 20 20 20		-		-	-	-	-		-	
24 04 04 04	Total Customer Service	245		90	2	04	\$32	\$13	90	0 ×
	Total BO, CS, OS, Dir	\$53		90	90	25	\$32	\$18	\$0	OX

Operating Expenses and Taxes	Part 36 InterLATA Total	Apportion	Common	Local	Information	Common Transport	Billing and Collection	Other	
(A)	(B)	0	(g)	(£)	(F)	(6)	Œ	(0)	
Other Cust Serv. Aloc. Other Cust Serv. Direct	80	142 Direct	30	90	000	80	80	80	00
otal Other Cust. Sen.	3		2	98	2	2	80	3	OK
TOTAL CUSTOMER OPER EXP. BIG-THREE EXPENSES	883		2	2	a	203	818	3	o
	-								
Cotal Pile Non-specific Exp.	1218	41.00	200	2 .	200	263	20	30	
Total Customer Operations	3	163	0	00	, ,	32	19.0	00	00
TOTAL 181G THREE" EXPENSES	\$118		866	10	N N	268	\$19	80	0.8
CORPORATE OPERATIONS EXPENSE									
twee and Planning Allon	8003	TRA	343	9	63	6110	***	479	-
Evic and Planning Direct	0	Direct	0	0	0	0	0	0	OX
Total Evec. and Planning	8228		\$7.5	98	22	\$110	\$21	9	o
						-			
Agmin & General, Direct	0	Direct	0	20	0	000	10	0	00
Utal Admin, and Gen.	\$28		814	3	8	820	*	08	0 ×
TOTAL CORPORATE OPERATIONS	2547		585	8	¥	\$130	52	24	0 %
VON-INCOME TAXES.									
Von-income Taxes. Allocable	98	T37	20	93	05	08	20	08	
ion-mome Taxes. Direct	9	Diect	0	0	0	0	0	0	0 o
otal Non-income Taxes	01		2	08	05	90	24	08	0,4
TOTAL OPER EXP. AND TAKES \$553	\$553		\$229	3	z	\$276	244	2	NO.

Sheet "V" Input Documentation, Page 1

SOUTH DAKOTA PUC INTRASTATE ACCESS COST WODEL

M 987 38 CO Bridgewater Canadata Telephone Company Excits DECEMBER 31, 1992 22-Apr.98 03 COMPANY NAME PERIOD ADDRESSED RUN DATE AND TIME

NOTES SEE SHEET 'G' TO INPUT PART 36 ALLOCATION FACTORS

	-	Private U		
Intrastate	and an included the second			- Table 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1
	-	hone Service		0.00
		Wessage Telephone Service		
			Infection	
			Source/	
			10141	
				Andread where the party of the

	******	-	- Control of	Mess	age Teleph	Message Telephone Service			Privat	Private Line		****	1
FCC PART 36	COMPANY	Allocator	and Other	Intent	nterLATA	IntraLATA	*	InterLATA		IntraCATA		INTRASTATE	I B
8	(9)	(5)	(D)	(E)	(E)	(4)		(0)		E		69	
PLANT INVESTMENT DETAIL													
and, Allocable	6,050	1	1	1		I		1				1	
and Direct	0		0		0		0		0		0		0
Ottor Vehicles	0	-		i		1		-		1		-	
roat	0		1	1		1		-				-	
pecial Purpose Vehicles	0			1		1		1		1			
larage Work Equipment	0		-	1		-		1				-	
ther Work Equipment	0		1	1				-		1		1	
Julitings, Allocable	238.072	1 1		1		1		-		1		1	
uidings, Direct	0		0		0		0		0		0		0
unifice	0	-	-	-		1		1		1		1	
fice Equipment		1	1	1						1		1	
eneral Purpose Computers	0	1	-	Í		-		-		1		1	
(T.1 Oper. Sys., TSPS	0	- 100	-	1		-				1		1	
(T1 Oper, Sys., Other TSPS	0	-	-	1						1		1	
(7.1 Oper Sys. Aur Pos.	6	-	-	1		-		-		1		-	
(T1Oper Sys., Other	0	1	0		0		0		0		0		
IT 2 Tandem Sw. Allocable	0		-			1		1		1		1	
IT 2 Tandem Sw. Direct.	0		0		0		0		0		0		0
IT 3 Local Sw. Alocable	314.128	-	-	1		-		1		-		1	
AT 3 Local Sw Direct		-	0		0		0		0		0		
AT 4.12 Exchange Trunk	0	-	-	I		-		1		-		1	
AT 4 12 Exch Tr. Direct	0	1	0		0		0		0		0		0
AT 4 13 Each Ln. Mag. PL & WAT.	112,203			1		1		F		I		1	
permed	0	-	-	1		1		1		1		1	
CAT 4 13 Direct	0	1	0		0		0		0		0		Ö
CAT 4 23 Message, Pt. & WATS	348.433	1		1		1		-		1		-	
parved	0	-	-	1		í		1		1		-	
CAT 4 23 Direct	0	-	0		0		0		0		0		0
CAT 4.3 HIR Message	0	-	-	1		1		1		1		1	
CAT 4 3 WATS	0	1	0		0		0		0		0		0
AT 4.3 Direct	0	1	0		0		0		0		0		0
AT 1 Other IOT Equipment	0	1	1	1		1		1		1		1	
AT LONIess Pay Phones	.0	-	0		0		a		0		0		

# 22-Apr-98

Bridgewater Canatota Telephone Company ENDING DECEMBER 31, 1992

	10761	Countries	- fortamental		Contract of the contract of th		-						TOWARD.	7
ECC PART 36	COMPANY	Afocator	and Other		InterLATA		Intra(ATA		InterLATA		IntraLATA	*	INTRASTATI	12
(4)	(8)	(0)	(Q)		(E)		(6)		(6)		(4)			0
CAT 2 CP Equipment	0	1		0		0		0		0		ø		
Reserved	0	1	***		1		1		1		1			
Reserved	0	1	1		1		1		1		1		1	
U	1214,420		-		1		1		-		1		-	
Other CAT 1 CAMP	0			0		.0				0		0		
CAT2CAMP	0	-	1		1		-		1		1		-	
76 CAT 2 C&MF Wideband	0	1		0		0		0		0		0		
U	153.357	1	-		1		***		1		1		1	
æ	0	1	1		1		1				1			
CAT 3 Direct	0	1		0		0		0		0		0		
CAT 4 Message	0	1	1		1		1		-		I		i	
CATAWATS	0	1		0		0				0		0		
CAT 4 Direct	0	1		0		0				0		0		
Allocable Support Leases	0	1					1		1		1		1	
Direct Support Leases	0	1		0		10		0		0		0		
COE Operator	0	1	1		-		1		1		1		1	
COE Tandem Switch	0	-	1		-		1				1		1	
COE Local Sartch	0	1			1		-		1		1		1	
COE Transmission	0	1	1		1		1		1		1		1	
COE Direct	0	1		0		0				0		0		
IOT teases	0	1		0		0				0		0		
C&INF Leases	0			0		0				0		0		
Leasehold Imp. Land etc.	0	1			-		1		1		1		-	
Leasehold Imp COE Switching	0	1	-		1		1		1		1		I	
Leasehold Imp. COE Operator	0	1	-		1		-		1		1		1	
Leasehold Imp. COE Trans.	0	-			1		1		1		1		1	
Leasehold Imp. 107	0	-		0		0				0		0		
Leasehold Imp. CAMF	0	1		0		0				0		0		
Leasehold Imp. Other	0	1		0		0				0		0		
Allocable Acct No. 2690	0	1	-		1				1		1		1	
Direct Acct. No. 2690	0	1		0		0				0		0		
Materials and Supplies	2496	1	-		1		-		1		1		1	
RTB Stock	0	1			1		-		1		1		1	
Tele Pt Adjust - Aloc	0	1	-		-		1		1		ŧ		. 1	
Tele Pit Adust - Direct	0	1		0		0				0		0		
Other Assets, Net	0	1		0		0				0		0		
Other link Pad Co. Not														

22-Apr-98

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL

Bridgewater Canistola Telephone Company ENDING DECEMBER 31, 1992

		TATAL	Coursell	botherested										***	
***** FCC PART 36 ******	RT 36	COMPANY	Allocator	and Other		InterLATA		IntraLATA		InterLATA		IntraLATA		INTRASTAT	Y E
	(%)	(8)	(0)	(0)		(9)		6		(0)		(H)		(1)	
TPUC - Short	Short Term. Aloc.	0	1	. 1		-		-				-		1	
TPUC Short	Short Term. Direct	0	1		0		0		0		0		0		
TPUC Long T	ong Term, Alloc.	35.940		-		-				-		-		1	
TPUC - Long Term.	Term, Direct	0	1		0		0		0		0		0		
DESCRIPTE AN	PERSONAL AND PRESIDENT														
PASSET NEW TOTAL	an ner Ennance	***************************************													
Acc Dept Supp	Support Assets	47,332	í	- 000		-		1				1		1	
Acc Depr COL	COE Switching	39,102		-		-		I		I				-	
Acc Depr COL	COE Operator	0	1	700		1		1				- 100		1	
Acc Depr COS	COE Transmission	131.602	1			-		1						1	
Acc. Depr 10T	IOT Equipment	0				1		1				1		1	
Acc Depr Cab	Cable and Wire Facilities	670.739	1	-		-		1				1		1	
Acc Depr. Other	Other Plant	0	1		0		0		0		0		0		
Acoum Amort, T	Tangible Inv	0	-			1		1						-	
Accum. Amort.	Amort, Intang Inv	0	1	-		-		-				100		1	
Accum Amort.	Amort, Other	0	-		0		0		0		0		0		
Acc Def. IT Sup	IT Support Assets	0	1	-				1				1		-	
Acc. Def. IT CO.	IT COE Switching	0	-	-		-		1		-		1		1	
Acc Def. IT CO.	OE Operator	0	-	1				1		1		1		1	
Acc Def. (T CO	IT COE Trans.	0	1	1		1		L		-		1			
Acc Def 17 101	IT IOT Equipment	0		-		1		1		-		-		1	
Acc Def IT CAMP	W.	0	-					1		1		1		-	
Acc Def IT Unclassified	dassifed	0			0		0		0		0		0		
OPERATING E	PERATING EXPENSES AND TAXES														
Network Support, Alloc	rt. Alloc	0	1	-		-		-		I		-			
Network Support.	of Direct	0	1		0		0		0		0		0		
General Support, Allor	rt. Alloc.	6.492	1	-		-		1				,		1	
General Support	rt. Direct	0	-		0		0		0		0		0		
Central Office E	ia Alloc	76.794	-	-		-		1		1		1		-	
Central Office Eq. Direc	ig. Direct	0	1		0		0		0		0		0		
Cust Premises Equip	Equip	0	1	-		1		1		1		1			
Coinless Pay Phone Ex	hone Exp.	0	1	-		1		-		1		1		1	
Other IOT		0	-	-		1		1		1		1		1	
IOT Direct		0	1		0		0		0		0		0		
Cable & Wire, Alloc	Moc	81.088	1	-		-		1		1					
Strate & taken Street															

Bridgewater-Canistota Telephone Company ENDING DECEMBER 31, 1992

Message Telephone Service

			1100											
***** FCC PART 36 ******	COMPANY	Allocator	and Other		InterLATA		IntraLATA		InterLATA		IntraLATA		NTRASTAT	ij.
(A)	(8)	(0)	(0)		(E)		(9)		(0)		(H)		60	
Off Pit and Equip , Aloc	0	1	1		1		1		,		1		ī	
Oth Pit and Equip. Direct	0	1		0		0		0		0		0		
Network Operations, Alloc.	4,923	1	1		1		1		1		1		1	
Network Operations, Direct	0	1		0		0		0		0		0		
Total Access Expense	0	1		0		0		0		0		0		~
Denr. Support Assets	7.136	-	- 000		-		-		1		-		-	
David COE Sandhing	24 795		1										1	
Depr. COE Operator		1					1						Į,	
Depr. COE Transmission	29,222	1	1		1		-		-		1			
Depr. 10T Equipment	0		-		1		1		1		100		****	
Decr CAWFacilities	65.546	1	-		1		-		1		1		1	
Amout Tunuble Assets	0		-		-		1		1		-		1000	
Acres in the Control														
Amort, intangiore Assets	2	1					1						į	ľ
Other Amortzation	0	1		0		0		0		0		0		
Direct Assigned Amort	0	1		0		0		0		0		0		-
Marketng Allocable	0	1	1		i		1		-		-		1	
Marketing Direct	0	1		0		0		0		0		0		~
Operator Service, Alloc	206	1			1		1						I	
Operator Service, Direct	0	-		0		0		0		0		0		0
Classified Directory	0	1		0		0		0		0		0		0
Alphabetical Directory	2.040	1	-1		1		-		1		1		-	
Foreign Directory	0	1			-		1		1				1	
Bus Ofc. EU Presubscription	0	-	-		1		-		1		-		ì	
Bus One BUINTS & WATS	4.182	1	-		-		1		1		1		-	
Bus Ofer Fli Arrests Dil & all Other	4 156		1		1		1		1		1		1	
Bus Of DC County Access	0	1			1		-		1		1		1	
Star Of DC Salehad Acces	0								1		1			
Date One into Designation Process														
Bus Ofc. IXC 8 & C Services	0	-	-		1									
Con Collect & Admin.	0	-	1				1		1		1		1	
Cust, Svc., Direct	0	1		0		0		0		0		0		
Cust Serv. Msg Process	4,784	1	1		1		1		1		1		1	
Cust Serv. Other B&C	7,285	1	1				-		1		-		ı	
Cust Serv. CABS	14.252	-	1		-		I		1		1		1	
Cust. Serv., EU Common Line	9	1		0		0		0		0		0		0
Other Cust Serv. Albc.	100				1		1				-			
Other Cust Serv. Direct	0			0		0		0		0		0		
five and Diamen Alber	154 076		1										j	

SOUTH DAKOTA PUC INTRASTATE ACCESS COST MODEL Bridgewater Canistota Telephone Company ENDING DECEMBER 31, 1992

Comparison   Com				******		Vestage	Telephon	e Service			Priva	Private Line		-	
(4) (8) (10) (10) (10) (10) (10) (10) (10) (10		FCC PART 36	COMPANY	Source	and Other	InterLATA		IntraLAT	4	InterLA	*	intraLATA	1	INTRAS	TATE
Attent & Connect Microbials (1991)  Attent & Connect Microbials (1991)  Microbial Connect Microbials (1991)  Microbial Connect Microbials (1991)  Microbial Connect Microbial		3	(8)	(0)	(0)	(E)		(F)		(0)		(94)			10
Management   Man	230	Admin	35.014	1	-	-		1	-	1		1		1	-
Monotonia Latta Designation (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	531	Admin & General, Direct	22,032	-	1.191			2	1941		0		0		20.04
CHERT SECONDAL STATEMENT OF THE SECONDAL STA	232	Non-income Taxes, Allocable	99		-	1		1		-		1		1	ľ
Original accounts STATMENT 000% 100% 100% 100% 100% 100% 100% 100	2:	Non-income Taxes, Direct	0		0		0		0		0		0		
The control of the co	38	OTHER INCOME STATEMENT													
Constitution   Cons	236	State Income Tax Rate	9,000	1	-	-		1		1		1		1	
A   Compared   A	237	Federal Income Tax Rate	15,00%	1	- 100	-		1				1		100	
100   100	238	Gross Receipts Tax Rate	4 00%	***	-	-		1				1		1	
The American   The	239	Rate of Return	10,00%	-	-	1		1		-		1		1	
Controllations (114.024	240	AFUDO	0	1	-	-		1		1				1	
Continued   Cont		1TC Amortization	0	-	1	-		1		1		1		1	
Interest Copyright	2	Other Return Adjustments	0		0		0		0		0		0		-
17   17   17   17   17   17   17   17	243	Contributions	0		1	-		-		1		1		1	
California Liste Capteres California Capteres	7	Interest Expense	174.924	-	-	-		-				1		-	
Dispositor Payments	¥	Capital Lease Expense	0		-	1						I		1	
Charles Adjustment	997	Capitalized Payroll taxes	0		1	-		1		1		1		1	
Uncole	347	Depreciation Adjustment	0	1	-			1		-		-		-	
348 Universities  0 - 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	970	Other	0	1	0		0		0		0		0		
250 One Revenue Adultiments 0 - 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	549	Uncolectibles	0	1	0		0		0		0		0		
251 Other Revenue Taxes 0 - 0 0 0 0 0 0 0 0 0 0 0	230	Other Revenue Adjustments	0	-	0		0		0		0		0		
	2	Other Revenue Taxes	0	1	0		0		0		0		0		

22 Apr-98

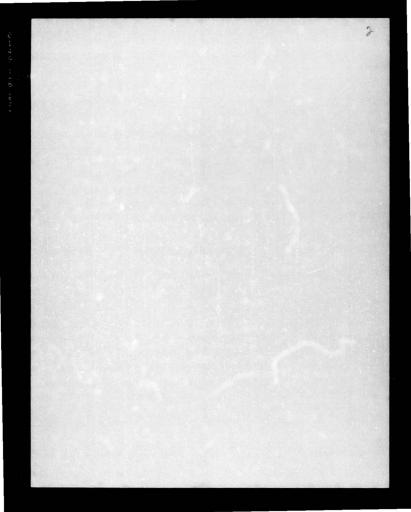
SOUTH DAKOTA PUG INTRASTATE ACCESS COST MODEL
Broberster Canadas Traphore Company
ENDING DECEMBER 31, 1992

				Priva	ate Line		ate Line	
FCC PART 36	COMPANY	Source	Other	InterLATA	IntraLATA	InterLATA	intraLATA	INTRASTATE
3	(8)	(C)	(Q)	(E)	(4)	(0)	(H)	
Working Loops	956	-		91	0	0	40	
Couvalent Interexchange Cct. Miles	1,317		0	43	0	0	17	
ntereschange Circuit Terminations	128	-	0		0	0	2	

222

intrastate

Interstate



#### INTERSTATE SWITCHED ACCESS CHARGE RATE DEVELOPMENT

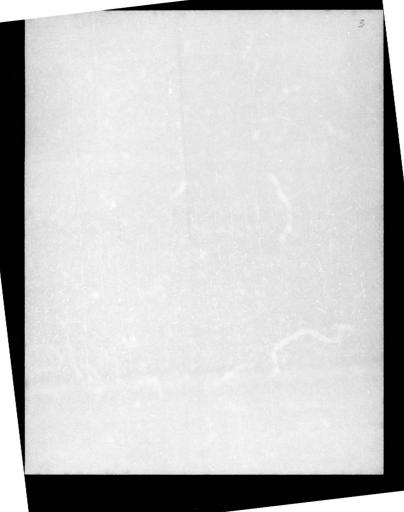
DATE: 04/24/98

COMPANY BRIDGEWATER-CANISTOTA TELEPHONE COMPANY

YEAR: 1997

		Revenue Requirement	Orginating MOU	Terminating MOU	Total MOU	Orginating Rate	Terminating Rate
1	Carrier Common Line	\$79,225	1,070,726	884,372	1,955,098	\$0.031826	\$0.051052
2	Local Switching *	\$1,129	1,070,726	884,372	1,955,098	\$0.000454	\$0.000728
3	Local Transport	\$90,323	1,070,726	884,372	1,955,098	\$0.046199	\$0.046199
4	Total	\$170,677				\$0.078478	\$0.097978

<sup>\*</sup> INCLUDING INFORMATION ELEMENT REVENUE REQUIREMENT



#### INDEPENDENT AUDITOR'S REPORT

Board of Directors and Shareholders of Bridgewater-Canistota Independent Telephone Company Hartford, South Dakota

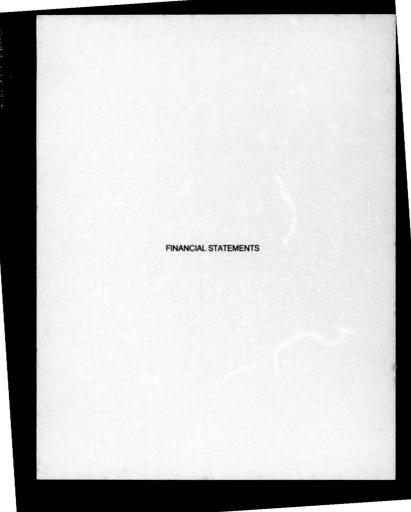
I have audited the accompanying balance sheets of Bridgewater-Canistota Independent Telephone Company (BCITC) as of December 31, 1997 and 1996 and the related statements of operations, retained earnings, and cash flows for the years then ended. These financial statements are the responsibility of the Company's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted accounting standards and Government Auditing Standards\*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my polition.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Bridgewater-Canistota Independent Telephone Company as of December 31, 1997 and 1996 and the results of its operations and its cash flows for the years then ended in conformity with generally accepted accounting principles.

James H. Lanham, C.P.A Springfield, Illinois

April 23, 1998



#### Bridgewater-Canistota Independent Telephone Company Hartford, South Dakota Comparative Balance Sheets

#### ASSETS

	Decemb	er 31,
	1997	1996
Current Assets:		
Cash and Cash Equivalents	\$11,452	\$42,030
Customer Accounts Receivable	7,108	463
Other Accounts Receivable	69,930	36,708
Materials and Supplies	4,992	-0
Prepayments	15,905	1,626
Total Current Ast ats	109,387	80,827
Intangible:	1,216,904	1,387,193
Telephone Plant:		
Telephone Plant in Service	2,610,733	2,171,252
Less: Accumulated Depreciation	891,606	896,417
Net Telephone Plant in Service	1,719,127	1,274,835
Telephone Plant Under Construction	-0-	71,892
Total Telephone Plant	1,719,127	1,346,727
Total Assets	\$3,045,418	\$2,814,747

#### Bridgewater-Canistota Independent Telephone Company Hartford, South Dakota Comparative Balance Sheets

#### LIABILITIES AND STOCKHOLDERS' EQUITY

	Decem	ber 31,
	1997	1996
Current Liabilities:		
Accounts Payable	\$60.219	\$8.795
Current Maturity - Long Term Debt	132,773	-0
Accrued Other Tax	32,452	13,828
Total Current Liabilities	225,444	22,623
Long Term Debt - Affiliate	2,419,861	2,266,042
Stockholder's Equity:		
Common Stock, par value \$10, 10,000		
shares issued and outstanding	100,000	100.000
Paid-in Capital	400.000	400.000
Retained Earnings	(99,887)	26,082
Total Stockholders' Equity	400,113	526,082
Total Liabilities and Stockholders' Equity	\$3.045,418	\$2.814.747

#### Bridgewater-Canistota Independent Telephone Company Hartford, South Dakota Statement of Retained Earnings

	Years End December	
	1997	1996
Balance, Beginning of Period	\$26,082	-0-
Net Income (Loss)	(125,969)	26,082
Balance, End of Period	(\$99,887)	\$26,082

#### Bridgewater-Canistota Independent Telephone Company Hartford, South Dakota Statements of Cash Flows Increase (Decrease) in Cash and Cash Equivalents

	Year Ended December 31, 1997	June 15 thru December 31, 1996
Cash Flows From Operating Activities:		
Net Income	(\$125,969)	\$26,082
Adjustments to reconcile Net Income		
to Cash Provided by Operating Activities:		
Depreciation and Amortization	434,351	137,774
(Increase) in Accounts		
Receivable and Prepayments	(54, 146)	(38,797)
(Increase) in Materials		
and Suprilies	(4,992)	-0-
Increase (Decrease) in Accounts		
Payable and Accrued Expenses	202,821	22,623
Net Cash Provided by Operating Activities	452,065	147,682
Cash Flows From Investing Activities:		
Purchase of Property, Plant		
and Equipment	(636,462)	(71,694)
Affiliate Borrowing (Net)	153,819	2,266,042
Goodwill	-0-	(1,435,027)
Purchase of Assets	-0-	(1,364,973)
Common Stock	-0-	500,000
Net Cash Provided by Investing Activities	(482,643)	(105,652)
Net Increase in Cash		
and Cash Equivalents	(30,578)	42,030
January 1, Cash and Cash Equivalents	42,030	0
December 31, Cash and Cash Equivalents	\$11,452	\$42,030

#### Bridgewater-Canistota Independent Telephone Company Hartford, South Dakota Comparative Income Statements (Unaudited)

Years Ended

	December 31.	
	1997	1996
Operating Revenues:		
Local Network Service	\$201.857	\$116,001
Network Access Service	581.721	228.264
Miscellaneous	44.592	1,337
Less: Uncollectibles	-0-	(113)
Total Operating Revenues	828,170	345,715
Operating Expenses:		
Plant Specific Operations	138,992	36.364
Plant Nonspecific Operations		
(Includes Depreciation and Amortization		
of \$127,108 and \$90,257, respectively)	132,031	92,719
Customer Operations	37,616	11,654
Corporate Operations	251,221	19,145
Operating Taxes:		
Income Taxes	10,183	19,317
Other Operating Taxes	32,652	13,961
Total Operating Expenses	602,695	193,160
Net Operating Income	225,475	152,555
Other Income (Expense):		
Interest and Dividend Income	(6,231)	4,291
Interest Expense	(174,924)	(85,499)
Amortization of Intangibles (Net)	(170,289)	(45,285)
Total Other Income (Expense)	(351,444)	(126,493)
Net Income	(\$125,969)	\$26,062

## BRIDGEWATER-CANISTOTA INDEPENDENT TELEPHONE COMPANY NOTES TO FINANCIAL STATEMENTS December 31, 1997 and 1996

#### 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Bridgewater-Canistota Independent Telephone Company (the Company) provides telephone service in the Bridgewater and Canistota access areas of South Dakota.

The accounting records of the Company are maintained in accordance with the Uniform System of Accounts for Telephone Utilities as prescribed by the Federal Communications Commission. Significant accounting policies followed by the Company are presented below:

#### Cash and cash equivalents

Cash and cash equivalents for purposes of the statement of cash flows include cash and money market accounts which are highly liquid and mature within 90 days of purchase.

#### Telephone plant

Additions to plant and replacements of significant units of property are capitalized at their original cost. When the plant is retired, its costs are removed from the asset account and charged against the depreciation reserve, together with any related salvage and removal costs.

#### Depreciation

The Company provides for depreciation on its plant and equipment by use of the straight-line method at annual rates which will amortize the depreciable property over its estimated useful life.

#### Inventory

Inventory is valued at the lower of cost, determined by the first-in, first-out method or market.

#### Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

## BRIDGEWATER-CANISTOTA INDEPENDENT TELEPHONE COMPANY NOTES TO FINANCIAL STATEMENTS - Continued

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

#### Long-lived assets

The company periodically reviews the values assigned to long-lived assets such as property and equipment to determine whether any impairments exist that are other than temporary. Management believes that the long-lived assets in the accompanying balance sheets are appropriately valued.

#### Income taxes and investment tax credit

Deferred taxes are provided in accordance with Statement of Accounting Standards No. 109, "Accounting for Income Taxes". Deferred taxes are provided for accumulated temporary differences due to basis differences in assets and liabilities for financial reporting and income tax purposes. The Company's temporary differences are due to accelerated depreciation, and extraordinary retirement loss of old central office equipment.

#### 2. INCOME TAXES (SEE NOTE 1)

The Company files its income tax returns on a consolidated basis with Armour Independent Telephone Company, which owns 100% of the common stock.

Because of the loss for 1997, no income tax is owed by BCITC.

#### 3. NOTES PAYABLE - AFFILIATE

Rural Telephone Finance Corporation (RTFC) loaned the funds to Armour Independent Telephone Company to buy the assets of the two exchanges and upgrade the switching equipment.

These funds were then re-loaned to BCITC, under the same terms and conditions charged to Armour.

The original loan, closed 6/17/96, was in an amount of 2,525,400, with a 12/31/97 balance of \$2,369,677, principal and interest paid quarterly, with interest at the rate of 6.3% per annum.

Supplemental financing has been obtained, totaling \$421,052, with interest at 6.65% per annum.

Both loans are scheduled to be retired, in quarterly installments, through 2010.

## BRIDGEWATER-CANISTOTA INDEPENDENT TELEPHONE COMPANY NOTES TO FINANCIAL STATEMENTS - Continued

#### 3 NOTES PAYABLE - AFFILIATE - Continued

The payment requirements are as follows:

	1998
\$ 2,525,400 Committment	\$ 112,603
421,052	20,170
	\$ 132,733

#### 4. MORTGAGE AND NOTES PAYABLE

The scheduled annual notes payable repayments, as of December 31, 1997 are set forth below:

1999	\$ 142,798
2000	151,460
2001	161,741
2002	172,723
Thereafter	1,791,139
	60.401.004

#### \$ 2,491,861

#### 5. GENERAL INFORMATION

The Company did not operate the entire year of 1996 — it operated only from the date of the closing on the U.S. West exchanges — about 6/15/96.

#### 6. RECLASSIFICATION OF FINANCIAL STATEMENT PRESENTATION

Certain reclassifications have been made to the 1996 financial statements to conform with the 1997 financial statement presentation. Such reclassification had no effect on net income as previously reported.



Account No.	Account Name	Debit	Credit
1130.00	Cash Transfer	\$0.00	
1130.10	Norwest Bank-General Fund	\$8,779.49	
1150.00	Cashier's Fund	\$0.00	
1160.20	Morwest Investment Services, Inc.	\$2,672.97	
1180.10	Due Prom Subscribers	\$7,107,62	
1190.10	A/E - ATET	\$7,825.53	
1190.101	ATET PAR & Billed Diff	\$0.00	
1190.20	A/R - US West	\$9,924.60	
1190.30	WECA - AS 3000	\$9,396.00	
1190.35	NECA (INS)/B4C	\$0.00	
1190.40	A/R - PGB/Interim 800	\$1,348,64	
1190.50	A/E - MCI	\$9,062.59	
1190.55	A/R - US Sprint	\$2,564.57	
1190.60	A/R - Worldcom	\$0.00	
1190.65	1/2 - Excel	\$3,806.41	
1190.00	A/R - Prontier Communications	\$3,948.42	
1190.75	1/R - Tele Tech Inc.	\$725.70	
		\$790.51	
1190.80	A/R - Telco Comm. Corp. A/R - Firstel	\$129.34	
1190.85	A/R - Firster A/R - Express Communications	\$30.034.58	
1190.86	Other Accounts Receivable	\$137,000.00	
1190.90		\$0.00	
1190.91	A/R Armour Ind Tel Co	\$16,408.50	
1190.92	A/R Union Tel Co	\$10,400.50	
1190.93	A/R WG & MM Haugen	\$4,992.00	
1220.00	Material and Supplies		
1316.00	Prepaid General Insurance	\$3,122.00	
1310.10	Prepaid Bealth Insurance	\$0.00	
1439.00	Deferred Cbg · Upgrade	\$12,783.38	
2003.00	Constr in Progress-Shortterm	\$0.00	
2111.00	Land	\$6,049.88	
2112.00	Vehicle and Oth Work Equipment	\$2,436.80	
2121.00	Buildings	\$236,853.80	
2122.00	Furniture and Office Equipment	\$0.00	
2123.00	Office Support Equipment	\$0.00	
2123.10	Other Communications Equipment	\$0.00	
2212.00	Digital Switching Equipment	\$565,395.81	
2232.00	Circuit Equipment	\$260,399.80	
2351.00	Station Equipment	\$4,327.42	
2362.00	Other Term. Equip.	\$0.00	
2410.00	IIC Exchange Equip.	\$434,299.54	
2411.00	IIC Toll	\$25,063.56	
2423.00	Buried Cable	\$800,394.56	
2423.10	Buried Cable - Fiber	\$275,509.81	
2690.00	Purchase Price in excess	\$1,435,027.34	
2691.00	Reserve for Amortization		\$218,123.34
3121.12	Wehicle and Oth Work Equipment	\$0.00	
3121.21	Buildings		\$50,884.73
3121.22	Purniture and Office Equipment	\$0.00	

# Bridgewater/Canistota Independ. Telephone Co. Tear-to-Date Trial Balance December 31, 1997

File:BC

	Account Name	Debit	Credit
3121.23	Other Communications Equipment	\$0.00	
3122.15	C.O.E. Switching Equipment		\$21,789.09
3122.30	C.O.B. Transmission Equipment		\$109,961.52
3123.11	Station Equipment		\$454.00
3124.00	Poles, Cable, Wire & ETC		\$46,802.90
3124.10	Public Tele. Equip.		\$4,469.42
3124.23	Exchange Equip.		\$647,905.73
3124.24	IIC Toll		\$9,337.97
4010.10	Accounts Payable		\$2,000.00
4010.11	A/P - Armour Ind Tel Co	\$0.00	
4010.12	A/P - Union Tel Co		\$170,110.65
4010.13	A/P - Express Communications		\$61,926.60
4010.131	Express Communications PAR	\$3,849.76	
4010.14	A/P - ATST		\$6,924.33
4010.141	ATET PAR & Billed Difference	\$0.00	
4010.19	A/P - DS West	\$0.00	
4010.191	US West PAR & Billed Difference	\$0.00	
4010.20	A/P - NECA (INS)		\$1,141.01
4010.21	Federal W/E Tax Favable		\$12,736.43
4010.22	FICA W/E Tax Pavable		\$7,589.94
4010.23	Medicare W/E Tax Payable	\$0.00	
4010.50	Excise Tax Payable		\$491.21
4010.51	State Sales Tax Payable		\$1,816.51
4010.57	Communication Impaired Fund	\$0.00	1
4010.58	8-911 Pavable	*****	\$2,473.80
4040.00	Customer Deposits	\$0.00	**,******
4070.10	Accrued Federal Income Tax	\$19,817.00	
4080.10	Accrued FICA Tax	\$0.00	
4080.11	Accrued Medicare Tax	\$0.00	
4080.20	Accrued State DC	*****	\$0.30
4080.30	Accrued FUTA Tax	\$0.00	
4080.50	Accrued Gross Receipts Tax	*****	\$32,452.00
4210.00	Due to Armour		\$2,552,634.25
4210.10	Due to WG Haugen, Sr.	\$20,290.87	**,,,,,,,,,,,,
4210.11	Due to Marilyn M. Haugen	\$0.00	
4210.12	Due to William Haugen, Jr.	\$0.00	
4510.10	Common Stock	*****	\$500,000.00
4550.00	Retained Barnings		\$26,082.41
5001.00	Local Service Revenue		\$164,481.09
5001.14	Pay Phone Revenue		\$804.76
5060.00	Other Local Service Revenue		\$27,158.33
5060.00	Custom Calling Revenue		\$9,413.05
5081.00	Interstate End User Revenue		\$40,883.51
5082.00	AT&T Interstate - CCL		\$16,719.97
5082.10	AT&T Interstate-TS		\$130,655.59
5082.10	MECA - CCL		\$22,323.00
5082.12			\$76.53
5082.22	NECA-Prior Period Adj-CCL NECA - TS		\$68,019.10

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## Bridgewater/Canistota Independ. Telephone Co. Year-to-Date Trial Balance December 31, 1997

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Account No.	Account Name	Debit	Credit
5082.23	NECA-Prior Period Adj-TS	\$2,088.21	
5082.24	NECA-USF & LA Prior Period Adj	\$0.00	
5082.25	Express Comm Interstate-CCL	\$0.00	
5082.26	Express Comm Interstate-TS	\$0.00	
5082.27	US West Interstate-CCL		\$1.70
5082.28	US West Interstate-TS		\$11.88
5082.29	Total Other Service Providers		\$50,345.60
5082.291	Interstate OSP Revenue		\$56,672.50
5982.292	Intrastate OSP Revenue		\$5,454.72
5082.30	PGA-Rev Sh-Interstate		\$139.00
5082.41	PGB-IXC Interstate-TS	\$0.00	
5083.00	AT&T Interstate Spec Access		\$8,031.24
5084.20	AT&T Intrastate - CCL		\$15,247.84
5084.21	Express Comm Intrast te-CCL	\$0.00	
5084.22	USWC Intrastate - CCL		\$57,687.96
5084.30	ATGT Intrastate - TS		\$38,609.20
5084.31	Express Comm Intrastate-TS		\$222.44
5084.32	USWC Intrastate - TS		\$72,705.00
5084.40	ATET Intrastate Spec Access	\$0.00	
5230.00	Directory Revenue		\$5,780.56
5240.00	Rest Zevenue	\$0.00	
5260.00	Miscellaneous Revenue	\$0.00	
5270.10	Interstate B&C		\$8,349.01
5270.20	Intrastate 840		\$30,464.17
5301.00	Uncollectible Revenue	\$0.00	
6112.10	Vehicle and Oth Work Equipment	\$0.00	
6112.11	Vehicle & Oth Work Egpt-Labor	\$0.00	
6112.12	Vehicle & Oth Work Egpt-Beneft	\$0.00	
6121.10	Land and Buildings	\$6,491.73	
6121.11	Land and Buildings-Labor	\$0.00	
6121.12	Land and Buildings-Benefits	\$0.00	
6212.10	Digital Switching Equipment	\$77,645.90	
6212.20	Digital Switching Egpt-Labor	\$0.00	
6217.30	Digital Switching Egpt-Benefts	\$0.00	
6215.10	Central Office Switching	\$0.00	
6215.20	Central Office Switching-Labor	\$0.00	
6215.30	Central Office Switching-Benefits	50.00	
6423.10	Buried Cable	\$54,854.10	
6423.11	Buried Cable-Labor	\$0.00	
6423.12	Buried Cable-Benefits	\$0.00	
6512.10	Provisioning	\$0.00	
6531.00	Transmission Power	\$4,922.62	
6534.00	General Plant Administration	\$0.00	
6535.00	Engineering Clearing	\$0.00	
6540.00	Access Expense	\$0.00	
6561.10	Depreciation Expense	\$0.00	
6561.101	Depreciation Expense-Nonreg	\$0.00	
6561.11	Buildings	\$7,106.00	

#### Bridgewater/Canistota Independ. Telephone Co. Year-to-Date Trial Balance December 31, 1997

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\$19.250.42

Debit Credit Account No. Account Name 6561.12 Purniture and Office Equipment \$0.00 \$0.00 6561.13 Vehicles and Oth Work Equipment 6561.14 Other Communications Equipment \$0.00 \$38 740 00 6561.15 C.O.E. Switching 6561.16 C.O.E. Transmission Equipment \$15,772.00 6561.17 Station Equipment \$302.00 6561.18 Paystations \$142.00 \$28,779.00 6561.23 Buried Cable Toll Cable \$36,767.00 6561.24 \$12,098.47 6621 .00 Operator Services \$1.837.91 6622.00 Directory Advertising \$471.70 6623.10 Customer Services 6623.20 Customer Services-Salaries 50 00 6623.30 Customer Services-Sal 'enefits 50.00 \$15.207.93 6623.40 Customer Billing-Toll \$8,000.00 6623.50 Customer B&C - Union 6711.10 \$191,770.00 Executive Salaries 6711.30 6711.30 6711.40 6721.10 50 00 Executive Salaries-Benefits \$57.35 Executive Expenses \$247.61 Executive Expenses-Meals Accounting and Finance \$0.00 6721.20 Accounting Salaries \$6.00 6721.30 Accounting Salaries-Renefits \$0.00 \$15.750.00 6721.40 Accounting and Audit 6721.45 Telec Consulting \$22.031.69 \$1.322.30 6721 46 Oak Hill Consulting 6721.50 Cost Separation \$83.33 6725.00 Legal \$6.301.57 6728.10 Other \$90.55 6728.20 \$0.00 Insurance \$750.91 6728.30 Advertising 50.00 6728.40 PSC Pees \$6.597.09 6728.50 Telephone Expense 6728.60 GEA Dues \$1.307.40 6728.70 Office Supplies \$2.911.16 7220.00 Federal Income Tax \$10,183.00 \$32,652.00 7240.45 State Gross Receipts Tax 7240.60 Other \$0.00 7250.00 \$0.00 Prov For Defer Inc Tax-Net \$2,682.26 7320.10 Interest Income - Norwest Investment Svcs 7360.01 7360.10 7360.15 Amortization of Intangibles \$170,289.00 \$0.00 Other Monoperating Income Other Monoperating Expense \$0.00 7360.20 NECA-Prior Yr CABS Adi-CCL \$723.53 7360.30 MECA-Prior Yr CABS Adj-TS \$7.777.79 7360.40 NECA-Prior Yr USP/LA Adi \$0.00 7370.10 Contributions \$570.00

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File:BC

7370.20

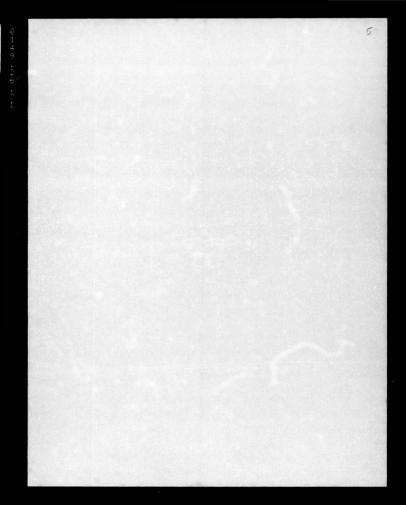
Special Charges

## Bridgewater/Canistota Independ. Telephone Co. Year-to-Date Trial Balance December 31, 1997

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Account No	. Account Name	Debit	Credit
*********			
7420.00	Pederal Income Tax	\$0.00	
7510.00	Interest on Punded Debt	\$0.00	
7510.12	RTFC Interest	\$174,924.14	
7540.00	Interest Exp-Customer Deposits	\$0.00	
7540.10	Other Interest Expense	\$0.00	
7990.00	Monregulated Met Income	\$48.77	
7591.00	Other Monregulated Revenues	\$0.00	
7991.01	Leased CPE-Monreg		\$14,935.04
7991.17	Labor-Monreq	\$31,695.07	
7991.20	Customer Premise Equipment - Wonreg	\$1,446.68	
7991.22	Wiring/Jack-Monreg	5274.44	
7991.23	Other Deductions	\$7.39	
7992.10	Rep of Leased CPR-Monreq	\$0.00	
7992.19	Install of I S Wire-W treg	\$0.00	
7992.51	Public Tele Term Equipment Exp	\$0.00	
7992.61	CRE - Key System Sales	\$555.47	
8100.10	Plant Payroll Clearing	\$0.00	
8100.11	Plant Payroll Clearng-Benefits	\$0.00	
8100.20	Office Payroll Clearing	\$0.00	
8100.21	Office Payroll Clearng-Benefit	\$0.00	
8100.30	Executive Payroll Clearing	\$0.00	
8100.31	Executive Payroll Cirng-Beneft	\$0.00	
8200.10	Pension Clearing	\$0.00	
8200.20	Group Insurance Clearing	\$0.00	
6200.30	Workers Compensation Clearing	\$0.00	
8200.40	FICA Tax Clearing	\$0.00	
8200.41	FUTA Clearing	\$0.00	
8200.42	State UC Clearing	\$0.00	
8200.50	Overhead & Payroll Clearing	\$0.00	
	Grand Total	\$0.00	
	Balance Sheet Total		\$125,969.34
	Y-T-D Income	\$125,969.34	
	Current Period Profit	\$85,062.20	



	INV	ESTMENTS			
Form Revised: 2/96		EOY 1996	EOY 1997	Avg. 1997	% Change
-GENERAL SUPPORT FACILITIES					
A/C 2110 Land & Support Assets					
Support Assets		\$236,854	\$239,290	\$238,072	1.03%
Land		\$6,050	\$6,050	\$6,050	0.00%
	TOTAL GSF	\$242,904	\$245,340	\$244,122	1.00%
CENTRAL OFFICE EQUIPMENT					
A/C 2210 COE-Switching					
Cat 2-Tandem Switching		\$0	\$0	\$0	0.00%
Cat 3-Equal Access Investment		\$0	\$0	\$0	0.00%
Cat 3-Local Switching		\$497,629	\$557,134	\$527,382	11.96%
A/C 2230 COE-Transmission					
Cat 4.1-Exchange Circuit		\$0	\$0	\$0	0.00%
4.11 Exch Widebend 4.12 Ex Tek EAS		\$0	\$0	\$0	0.00%
4.12 EX TIK EAS		\$0	\$0	\$0	0.00%
Cat 4.2-Interexchange			**		
4.22 Interexchange Widebund		\$0	\$0	\$0	0.00%
4 23 All Other		\$226.104	\$268.662	\$247.383	18.82%
Cat 4 3-Host/Remote		277-76.55			
Iont		\$0	\$0	\$0	0.00%
WATS		\$0	\$0	\$0	0.00%
	TOTAL COE	\$723,733	\$825,796	\$774,764	14.10%
INFORMATION ORIG/TERM EQU					
A/C 2310 Info Orig/Term Equipment	II-MENT				
Cat 1-Other IOT Equip		\$4 327	50	\$2.164	-100 00%
Direct Assignment		*****		**	
Cat 2-Cust Premises Equip		\$0	\$0	\$0	0.00%
	TOTAL IOT	\$4,327	\$0	\$2,164	-100.00%
—CABLE & WIRE FACILITIES —					
A/C 2410 Cable & Wire Facilities					
Cat 1-Exch Line Cat. 1.3		\$1,175,225	\$1,234,694	\$1,204,959	5.06%
Cat 2 Wideband & Exch Trunk					
Wideband Exchange		\$0	\$0	\$0	0.00%
E A S Trunk		\$0	\$0	\$0	0.00%
Cat 3 Interexchange Trunk Widehand		\$0	\$0	\$0	0.00%
Widehand Interexchange Trunk		\$25,064	\$300.573	\$162.818	1099 24%
Cat 4-Host/Remote C&WF		\$23,004	\$300,373	\$102,010	1000.2476
Joint Joint		\$0	\$0	\$0	0.00%
WATS		\$0	50	\$0	0.00%
	TOTAL CWF	\$1,200,288	\$1,535,267	\$1,367,778	27 91%
				.,,,,	

\$2,171,252

\$2,606,403

\$2,388,828

TOTAL TPIS

20.04%

#### INVESTMENTS

Form Revised: 2/96	EOY 1996	EOY 1997	Avg. 1997	% Change
Other Telephone Plant				
A/C 2002 Prop Held for Future Use	\$0	\$0	\$0	0.00%
A/C 2003 Plt Under Construction	\$71,892	\$0	\$35,946	-100.00%
A/C 2005 Telephone Plant Adjustment	\$0	\$0	\$0	0.00%
TOTAL TELEPHONE PLANT	\$2,243,144	\$2,606,403	\$2,424,774	16.19%
-OTHER PLANT ACCOUNTS, MATERIALS & SUPPLIES-				
A/C 1220 Materials & Supplies	\$0	\$4,992	\$2,496	100.00%
A/C 1402 RTB Stock	50	\$0	\$0	0.00%
Cash Working Capital	\$0	\$0	NA	0.00%
A/C 2690 Intangibles	<b>\$</b> 0	\$0	\$0	0.00%
TOTAL OTHER	\$0	\$4,992	\$2,496	100.00%
TOTAL TELEPHONE PLAN: OTHER PLANT & CWC	\$2,243,144	\$2,611,395	\$2,427,270	16.42%
RESERVES & DEFERRALS				
A/C 3100 Accum Depr-Tel Plt in Svc				
Support Assets	\$43,779	\$50,885	\$47,332	16.23%
COE - Switching	\$115,468	\$21,789	\$68,629	-81 13%
COE - Transmission	\$94,190	\$109,962	\$102,076	16.74%
Info Orig/Term Equip	\$4,327	\$0	\$2,164	-100.00%
Cable & Wire Facilities	\$637,432	\$704,047	\$670,739	10.45%
Equal Access Accum Depr.	\$0	\$0	\$0	0.00%
A/C 3200 Accum Depr-Plant Future Use	\$0	\$0	\$0	0.00%
TOTAL ACCUM DEPRECIATION TPIS	\$895,196	\$886,683	\$890,939	-0.95%
Customer Deposits				
A/C 4040 Customer Deposits	\$0	\$0	\$0	0.00%
Deferred Income Taxes				
A/C 4100 Net Current Def Op Inc Taxes	\$0	\$0	\$0	0.00%
A/C 4340 Net Noncurrent Def OIC Taxes	\$0	\$0	\$0	0.00%
TOTAL DEFERRED TAXES	\$0	\$0	\$0	0.00%
TOTAL RESERVES & DEFERRED TAXES	\$895,196	\$886,683	\$890,939	-0.95%
TOTAL NET PLANT INCL CWC (Less A/C 4040)	\$1,347,948	\$1,724,712	\$1,536,330	27.95%

#### EXPENSES

	1996	1997	% Change
PLANT SPECIFIC EXPENSES			
A/C 6110 Network Support Expenses			
Joint	\$0	\$0	0.00%
Direct Assignment	\$0	\$0	0.00%
A/C 6120 General Support Expenses			
Joint	\$3,349	\$6,492	93.85%
Direct Assignment	\$0	SO.	0.00%
A/C 6210, 6220, 6230 Central Office Eqpt.	\$12,508	\$76,794	513.96%
A/C 6210 Equal Access Expense	\$0	SO.	0.00%
A/C 6310 IOT Equip Expenses			
Cat 1-Other IOT Egpt Expense	SO SO	\$0	0.00%
Cat 2-Cust Prem Eqpt Expense	SO.	\$0	0.00%
A/C 6410 C&WF Expenses	\$20.507	\$51.088	149.12%
Not only cache capacity	*******	401,000	140.1270
TOTAL PLANT SPECIFIC EXPENSES	\$36,364	\$134,374	269.52%
PLANT NON - SPECIFIC EXPENSES			
A/C 6510 Other Prop Plant & Eq Expense	\$0	SO.	0.00%
A/C 6530 Network Operations Expense	\$2.780	\$4 923	77.09%
A/C 6540 Access Expense (IX Carriers)	\$0	SO	0.00%
No acto factor departs (at carrier)			
A/C 6560 Depreciation and Amort Expenses			
Depreciation Expense TPIS			
Support Assets	\$5,926	\$7,106	19.91%
COE-Switching	\$36,642	\$38,240	4.36%
COE-Equal Access Switching	\$0	\$0	0.00%
COE-Transmission	\$16,806	\$15,772	-6.15%
Info Orig/Term Equip	\$219	\$128	-41.68%
Cable & Wire Facilities	\$30,346	\$65,546	116.00%
A/C 6562 Property Held For Future Use	\$0	\$0	0.00%
A/C 6565 Amort Exp - Other	\$0	\$0	0.00%
TOTAL PLT NON-SPECIFIC EXPENSES	\$92,719	\$131,715	42.06%

#### EXPENSES

	1996	1997	% Change
CUSTOMER OPERATION EXPENSES			
A/C 6610 Marketing Expense	\$0	\$0	0.00%
A/C 6620 Services Expense			
Published Directory Listings:			
Classified	\$0	\$0	0.00%
Alpha	\$0	\$1,838	100.00%
Foreign	\$0	\$0	0.00%
Call Completion - Operator Assist	\$0	\$12,098	100.00%
All Other, Local Business Office Expense			
Cat 1 - LBOE EU Sy Order Pros	\$11,654	\$23,680	103.19%
Cat 1 - LBOE EU Pmt & Collect	SO SO	\$0	0.00%
Cat 1 - LBOE EU Billing Inquiry	SO SO	SO.	0.00%
Cat 1 - LBOE EU Coin Collect	SO SO	\$0	0.00%
Cat 1 - LBOE EU End Ur + Access	\$0	\$0	0.00%
Total Cat 1 LBOE	\$11,654	\$23,680	103.19%
Cat 2 Message Processing	\$0	SO SO	0.00%
Cat 2 Other Billing & Collecting	\$0	\$0	0.00%
Cat 2 CABS	\$0	\$0	0.00%
Total Cat 2 LBOE	\$0	\$0	0.00%
Cat 3 Other LBOE	\$0	\$0	0.00%
TOTAL CUSTOMER OPER. EXPENSE	\$11,654	\$37,616	222.77%
CORPORATE OPERATIONS EXPENSES			
A/C 6710 Exec & Planning Expense			
All Other	\$0	\$194,075	100.00%
Direct Assignment	SO SO	\$0	0.00%
A/C 6720 Gen'l & Administration Expense			
All Other	\$19.145	\$57,146	198.49%
Direct Assignment	\$0	\$0	0.00%
Interstate Amt. of Dr Assignment	\$0	\$0	0.00%
TOTAL CORPORATE EXPENSE	\$19,145	\$251,221	1212.20%
Operating Taxes Exc. ICT and Gross Receipts			
A/C 7200 Operating Taxes Exc. ICT & Gross Receipts Taxes	\$0	\$0	0.00%
TOTAL OPER. EXPENSE EXC. CONTRIB. & ICT	\$159,882	\$554,926	247.08%

#### EXPENSES

	1996	1997	% Change
Non-operating Income & Expenses			
A/C 7300 Non-operating Income & Expenses			
Funds Used During Construction	\$0 \$0	\$0 \$0	0.00%
Contributions	\$0	\$0	0.00%
- Interest & Related Items			
A/C 7500 Interest & Related Items			
A/C 7510 Interest On Funded Debt	\$85,499	\$174,924	104.59%
A/C 7540 Interest on Customer Deposits	\$0	\$0	0.00%
Miscellaneous items			
Investment Tax Credit Amortization	\$0	\$0	0.00%
Capitalized Payroli Depreciation Adjustments	\$0 \$0	\$0 \$0	0.00%
Summarry of Operating Expenses			
Total Plant Specific Expenses	\$36,364	\$134,374	269.52%
Total Non-Plant Specific Expenses  Total Non-Plant Specific Expenses	\$36,364 \$92,719	\$134,374 \$131,715	269.52% 42.06%
Total Non-Plant Specific Expenses	\$92,719	\$131,715	42.06%
Total Non-Plant Specific Expenses Total Customer Operating Expenses	\$92,719 \$11,654	\$131,715 \$37,616	42.06% 222.77%
Total Non-Plant Specific Expenses Total Customer Operating Expenses Total Corporate Expenses	\$92,719 \$11,654 \$19,145	\$131,715 \$37,616 \$251,221	42.06% 222.77% 1212.20%

	PRGRM LINE#	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
-GENERAL SUPPORT FACILITIES-					
A/C 2110 Land & Support Assets					
Support Assets	92	\$238,072			\$238,07
Land	93	\$6,050			\$6,05
TOTAL	, GSF	\$244,122	50	<b>S</b> 0	\$244,12
-CENTRAL OFFICE EQUIPMENT-					
A/C 2210 COE-Switching					
Cat 2-Tandem Switching	98	\$0			5
Cat 3-Equal Access Investment	99	\$0			5
Cat 3-Local Switching	100	\$527,382	\$314,128 1	(\$527,382) 1	\$314,12
A/C 2230 COE-Transmission					
Cat 4.1-Exchange Circuit					
4.11 Exch Widebend	104	\$0			5
4.12 Ex Trk EAS	105	\$0			5
4.13 Ex Line	106	50	\$112,203 1		\$112,20
Cat 4.2-Interexchange					
4.22 Interexchange Wideband	108	\$0			
4.23 All Other	109	\$247,383	\$348,433 1	(\$247,383) 1	\$348,43
Cat 4.3-Host/Remote					
Joint	111	\$0			9
WATS	112	50			s
TOTAL	COE	\$774,764	\$774,764	(\$774,764)	\$774,764
—INFORMATION ORIGITERM EQUIPMEN	π—				
A/C 2310 Info Orig/Term Equipment					
Cat 1-Other IOT Equip	116	\$2,164		(\$2,164) 8	sc
Direct Assignment	117				Si
Cat 2-Cust Premises Equip	118	\$0			s
TOTAL	ют	\$2,164	50	(\$2,164)	

	PRGRM LINE #	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
—CABLE & WIRE FACILITIES —					
A/C 2410 Cable & Wire Facilities					
Cat 1-Exch Line Cat. 1.3	122	\$1,204,959	\$9,461 2		\$1,214,420
Cat 2 Wideband & Exch Trunk					
Wideband Exchange	123	\$0			\$0
EAS Truck	124	\$0			\$0
Cat 3 Intereschange Trunk					
Widehand	125	50			\$0
Interexchange Trunk	126	\$162,818	\$153,358 2	(\$162,819) 2	\$153,357
Cat 4-Host/Remote C&WF					
Joint	129	50			50
WATS	130	50			50
TOTAL CWF		\$1,367,777	\$162,819	(\$162,819)	\$1,367,777
TOTAL TPIS		\$2,388,827	\$937,583	(5939,747)	\$2,386,663
A/C 2002 Prop Held for Future Use	133	50			\$0
A/C 2003 Pit Under Construction	135	\$35,946			\$35,946
A/C 2005 Telephone Plant Adjustment	138	\$0			\$0
TOTAL PLANT		\$2,424,773	\$937,583	(\$939,747)	\$2,422,609
—OTHER PLANT ACCOUNTS, MATERIALS & SU	PPLIES.				
A/C 1220 Materials & Supplies	144	\$2,496			\$2,496
A/C 1402 RTB Stock	146	\$0			\$0
Cash Working Capital	148	\$0			\$0
A/C 2690 Intangibles	150	50			\$0
TOTAL TELEPHONE PLANT		\$2,427,269	\$937,583	(\$939,747)	\$2,425,105

	PRGRM LINE#	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
-RESERVES & DEFERRALS-					
A/C 3100 Accum Depr-Tel Plt in Svc					
Support Assets	157	\$47,332			\$47,332
COE - Switching	158	\$68,629	\$39,102	7 (\$68,629)	\$39,102
COE - Transmission	159	\$102,076	\$131,602	7 (\$102,076)	\$131,602
Info Orig/Term Equip	160	52,164		(\$2,164)	50
Cable & Wire Facilities	161	\$670,739			\$670,739
Equal Access Accum Dept.	162				\$0
A/C 3200 Accum Depr-Plant Future Use		\$0			
TOTAL ACCUM DEPRECIATION TPIS		\$890,940	\$170,705	(\$172,869)	\$888,776
CUSTOMER DEPOSITS					
A/C 4040 Customer Deposits	177				\$0
- DEFERRED INCOME TAXES					
A/C 4100 Net Current Def Op Inc Taxes	165	50			50
AC 4340 Net Noncurrent Def OIC Taxes	166				
TOTAL RESERVES & CUST DEPOSITS		\$890,940	\$170,705	(\$172,869)	\$888,776
TOTAL NET PLANT		\$1,136,329	\$766,878	(\$766.878)	\$1,536,329

	PRGRM LINE#	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
PLANT SPECIFIC EXPENSES					
A/C 6110 Network Support Expenses					
Joint	196	\$0			
Direct Assignment	197	\$0			\$0
A/C 6120 General Support Expenses					
Joint	200	\$6,492			\$6,492
Direct Assignment	201	\$0			\$0
A/C 6210, 6220, 6230 Central Office Eqpt	203	\$76,794			\$76,794
A/C 6210 Equal Access Expense	204	50			50
A/C 6310 IOT Equip Expenses					
Cat 1-Other IOT Eight Expense	206	\$0			\$0
Cat 2-Cust Frem Egyt Expense	207	\$0			so
A/C 6410 C&WF Expenses	209	551,088			\$51,088
TOTAL PLANT SPECIFIC EXPENSES		5134,374			\$134,374
- PLANT NON - SPECIFIC EXPENSES-					
A/C 6510 Other Prop Plant & Eq Expense	212				\$0
A/C 6530 Network Operations Expense	214	\$4,923			\$4,923
A/C 6540 Access Expense (IX Carriers)	216				\$0
A/C 6560 Depreciation and Amort Expenses					
Depreciation Expense TPIS					
Support Assets	220	\$7,106			\$7,106
COE-Switching	221	\$38,240	\$24,790	7 (\$38,240) 7	\$24,790
Equal Access Depreciation Expense	222	\$0			\$0
COE-Transmission	223	\$15,772	\$29,222	7 (\$15,772) 7	\$29,222
Info Orig/Term Equip	224	\$128		(\$128) 8	(\$0)
Cable & Wire Facilities	225	\$65,546			\$65,546
A/C 6562 Property Held For Future Use	226				\$0
A/C 6565 Amort Exp Other	227	\$0			\$0
TOTAL PLT NON-SPECIFIC EXPENSES		\$131,715	\$54,012	(\$54,140)	\$131,587

	PRGRM LINE#	1997 AS ACCOUNTED	DEBITS		CREDITS	COST STUDY INPUTS
-CUSTOMER OPERATION EXPENSES-						
A/C 6610 Marketing Expense	230	\$0				50
A/C 6620 Services Expense						
Published Directory Listings						
Classified	235	50				\$0
Alpha	236	\$1,838	\$2,040	3	(\$1,838) 3	\$2,040
Foreign	237	\$0				\$0
Call Completion - Operator Assist	238	\$12,098	\$907	3	(\$12,098) 3	\$907
All Other, Local Business Office Expense						
Cat 1 - LBOE EU Sv Order Pros	239	\$23,680	\$4,166	3	(\$23,680) 3	\$4,166
Cat 1 - LBOE EU Prot & Collect	240	\$0	\$3,805	3		\$3,805
Cat 1 - LHOE EU Billing Inquiry	241	50	\$377	3		\$377
Cat 1 - LBOE EU Coin Collect	242	\$0				\$0
Cat 1 - LISOE EU End User Access	243	\$0				\$0
Total Cat 1 LBOE		\$23,680	\$8,348		(\$23,680)	\$8,348
Cat 2 Message Processing	245	\$0	\$4,784	3		\$4,784
Cat 2 Other Billing & Collecting	246	50	\$7,285	3		\$7,285
Cat 2 CABS	247	50	\$14,252	3		\$14,252
Total Cat 2 LBOE		50	\$26,321		\$0	\$26,321
Cat 3 Other LBOE	249		\$100	4		\$100
TOTAL CUSTOMER OPER, EXPENSE		\$37,616	\$37,716		(\$37,616)	\$37,716
CORPORATE OPERATIONS EXPENSES						
A/C 6710 Exec & Planning Expense						
All Other	253	\$194,075				\$194,075
Direct Assignment	254	50				\$0
A/C 6720 Gen'l & Administration Expense						
All Other	259	\$57,146			(\$22,132)4,5	\$35,014
Direct Assignment	260	\$0	\$22,032	5		\$22,032
Interstate Amt. of Dr Assignment	263		\$1,191	5_		\$1,191
TOTAL CORPORATE EXPENSE		\$251,221	\$22,032	-	(\$22,132)	\$251,121

	PRGRM LINE#	1997 AS ACCOUNTED	DEBITS	CREDITS	COST STUDY INPUTS
7200 Operating Taxes Exc. ICT					
A/C 7200 Operating Taxes Exc. ICT & Gross Receits	265	\$0	\$85 6		\$85
TOTAL OPER EXPENSE EXC. CONTRIBA ICT		\$554,926	\$113,845	(\$113,888)	\$554,882
Non-operating Income & Expenses					
A/C 7300 Non-operating Income & Expenses					
Funds Used During Construction	180	50			\$0
Contributions	181	\$0			
- Interest & Related Items					
A/C 7500 Interest & Related Items					
A/C 7510 Interest On Funded Debt	185	\$174,924			\$174,924
A/C 7540 Interest on Customer Deposits	186				
Miscellaneous Items					
Investment Tax Credit Amortization	187	\$0			\$0
Capitalized Payroll	189	50			\$0
Depreciation Adjustments	191	\$0			\$0

Summary of Operating Expenses				
Total Plant Specific Expenses	\$134,374	\$0	\$0	\$134,374
Total Non-Plant Specific Expenses	\$131,715	\$54,012	(\$54,140)	\$131,587
Total Customer Operating Expenses	\$37,616	\$37,716	(\$37,616)	\$37,716
Total Corporate Expenses	\$251,221	\$22,032	(\$22,132)	\$251,121
A/C 7200 Oper. Taxes Excluding ICT	\$0	\$85	\$0	\$85
Contributions	\$0	\$0	\$0	\$0
Total Operating Expenses ( Excl. ICT)	\$554,926	\$113,845	(\$113,888)	\$554,882

#### INVESTMENT & EXPENSE ADJUSTMENTS

PRGRM

LINE

DEBITS

CREDITS

COST STUDY INPUTS

#### AS ACCOUNTED Notes: Adjustments to Accounted Data

Note 1: Adjustments for Common & Power Investment based on CPR records

Note 2: Adjustments for Interexchange OSP Investment

Note 3: Distribution of Account 6610 & 6620 based on time study (1997)

Note 4: Reclassify TRS to Account 6620 Cat 3

Note 5: Direct assignment of TELEC expenses

Note 6: FCC Reg Fee, refer to NECA letter dated 8/19/97

Note 7: Adjustment of Reserve an \* Depreciation Expense associated with CPR Adjustments

Note 8: Adjustment for Deregulated Payphones



#### CENTRAL OFFICE EQUIPMENT COSTS (AVERAGE)

Company Bridgewater-Canistota Telephone Company

Study Date 1/1/97 - 12/31/97

COE Categories:	Total COE Book Costs as of 12/31/96	Total COE Book Costs as of 12/31/97	Average Book Costs
Category 2			\$0
Category 3	\$277,448	\$350,808	\$314,128
Category 4.11			\$0
Category 4.12			\$0
Category 4.13	\$90,019	\$134,388	\$112,203
Category 4.22			\$0
Category 4.23	\$356,266	\$340,600	\$348,433
Category 4.3	\$0	\$0	\$0
Total COE	\$723,733	\$825,796	\$774,764

#### BURIED CABLE BREAKDOWN

Company Bridgewater-Canistota Telephone Company

Study Dates 1/1/97-12/31/97

	Category 1	Category 2	Category 3	Category 4	Total C&W
1996 Total	\$1,175,225	\$0	\$25,064	\$0	\$1,200,289
1997 Total	\$1,253,616	\$0	\$281,651	\$0	\$1,535,266
Average	\$1,214,420	\$0	\$153,357	\$0	\$1,367,777

<sup>\*</sup> Special study to identify Cat 3 for study

COMPANY

BRIDGEWATER CANISTOTA

1996

#### DISTRIBUTION OF ACCOUNT 6610 &6620

		TIME	%	DISTRIBUTION	V	-
ACCT NO.		STUDY	TOTAL HOURS	OF UNIDENTIFIE	IDENTIFIED EXPENSE	DISTRIBUTE EXPENSE
6610	MARKETING EXPENSE				\$0	\$0
6620	PUBLISHED DIRECTORY ALPHA (Directories)				\$2,040	\$2,040
6620	CALL COMPLETION (Operator Expense)				\$907	\$907
6620	END USER SERVICE ORDER PROCESSING (Cat 1)	66.25	49.07%	\$4,166		\$4,166
6620	END USER PAYMENT COLLECTION (Cat 1)	60.50	44.81%	\$3,805		\$3,805
6620	END USER BILLING INQUIRY (Cat 1)	6.00	4.44%	\$377		\$377
6620	END USER COIN COLLECTION (Cat 1)	0.00	0.00%	\$0		\$0
6620	END USER ACCESS (Cat 1) (Not Used)	0.00	0.00%	\$0		\$0
6620	MESSAGE PROCESSING (Cat 2)	0.00	0.00%	\$0	\$4,784	\$4,784
6620	CABS (Cat 2)	2.25	1.67%	\$142	\$14,110	\$14.252
6620	OTHER BILLING & COLLECTION (Cat 2)	0.00	0.00%	\$0	\$7,285	\$7,285
6620	CUSTOMER SERVICE EXP (Not Used)	0.00	0.00%	\$0		\$0
	TOTAL	135.00	100.00%	\$8,490	\$29,126	\$37,616

6620 AS ACCOUNTED IDENTIFIED EXP UNIDENTIFIED TOTAL

\$37,616 \$29,126 \$8,490

# BRIDGEWATER CANITOTA TELEPHONE COMPANY 1987

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\$12,008.61 \$000.15 \$4.519.44 \$6.850.03 \$7.54 \$7.754 \$6.854 \$7.60 \$170.40 \$771.82 \$13.16 \$86.50 \$130.32 AMOUNT TAKED ON MACC STATEMENT PERCENT OF TOTAL BILLED SHARE OF STATE TAKES SHARE OF LOCAL TAKES

US WEST NETTING STATEMENT - CABS \$3,483.40

TIME 97AU WK4

### BRIDGEWATER CANISTOTA TEL. CO. 6620 EXPENSES

1996

from US West Netting Statement

		6620	
	Call Completion	CABS	ALPHA
Jan	\$0.00	\$269.19	\$169.40
Feb	\$0.00	\$307.27	\$189.35
Mar	\$0.00	\$302.00	\$187.95
Apr	\$0.00	\$280.89	\$158.20
May	\$0.00	\$285.57	\$155.05
Jun	\$141.54	\$294.62	\$151.55
Jul	\$132.94	\$285.38	\$167.30
Aug	\$150.03	\$282.97	\$140.00
Sep	\$174.00	\$327.72	\$190.40
Oct	\$93.89	\$286.62	\$222.95
Nov	\$73.07	\$295.93	\$156.45
Dec	\$142.00	\$265.24	\$151.55
Total	\$907.47	\$3,483.40	\$2,040.15

#### TRAFFIC STUDY

04/18/98

COMPANY: YEAR: BRIDGEWATER CANISTOTA INDEPENDENT TELPHONE COMPANY

1997

FACTORS	IS-ER	IS-R/.	ST-ER	ST-RA	LOCAL
SLU	0.409850	X	0.000854	0.189021	0.400275
SPF	0.250000	X	0.001124	0.248876	0.500000
WEIGHTED DEM	0.850000	X	0.000000	0.000000	0.150000
CONVERSATION MINUTES	0.646185	X	0.001504	0.352311	X
CONVERSATION MINUTE MILES	0.647927	X	0.001567	0.350506	X

#### TRAFFIC STUDY

COMPANY: BRIDGEWATER CANISTOTA INDEPENDENT TELPHONE COMPANY YEAR: 1997

#### SLU DEVELOPMENT

	IS-ER	IS-RA	ST-ER	ST-RA	<b>EXCHANG</b>	TOTAL
FGC	3,202,464	311	7,797	1,579,235	3,656,578	8,446,386
FGA, FGB, INT 800	541,257	0	0	147,493	0	688.750
SLU MOU	3,743,721	311	7,797	1,726,729	3,656,578	9.135.137
SLU	0.409816	0.000034	0.000854	0.189021	0.400275	1.000000

#### SPF DEVELOPMENT

FROZEN SUBSCRIBER PLANT FACTOR (SPF) 1981
Company BRIDGEWATER CANISTOTA INDEPENDENT TELPHONE COMPANY
DATE PRINTED 04/18/98

1	INTERSTATE	0.250000
2	INTRASTATE	0.250000
		*********
3	TOLL	0.500000
4	LOCAL	0.500000

1993 AND AFTER

0.250000

SINCE THE INTRASTATE TOLL SPF IS FROZEN BASED ON 1981, THE SHIFT IS TO OR FROM LOCAL.

FROZEN

	SLU MIN	% TOTAL	SPF
ST-ER	7797.09	0.004495	0.001124
ST-RA	1726729	0.995505	0.248876
	*******		
	1734526	1.000000	0.250000

LOCAL

0.500000

#### TRAFFIC STUDY COMPANY:

YEAR:		1997			
PHASED	DEM FACTORS ATE	PART	36.125 (f)		
в сомр.	1991	.1 1988	.3 1989	.5 1990	
1 ER 2 RA 3 TOTAL	0.409816 0.000034 0.409850	0.122945 0.000010 0.122955	0.368834 0.000031 0.368865	0.614724 0.000051 0.614775	
A COMP	1987 0.226839	.9 0.204155	.7 0.158787	.5 0.113420	
5 A+B	LDI DEM	0.327110	0.527652	0.728195	
	ATE B COMP ATE (1 - LINE 6)	STUDY Y MINUTES	EAR	1997 0.850000 0.150000	
INTRAST		WEIGHT FACTOR	UNADJ DEM	ADJ FACTOR	
8 ER 9 RA 10 TOTAL	0.000854 0.189021 0.189875	2.000000	0.001708 0.378042 0.379750	0.004498 0.995502 1.000000	

BRIDGEWATER CANISTOTA INDEPENDENT TELPHONE COMPANY

#### WEIGHTED DEM FOR COST STUDY

15 TOTAL INTERSTATE 16 TOTAL LDS ER 17 TOTAL LDS RA 16 LOCAL

11 TOTAL INTERSTATE

14 TOTAL WEIGHTED DEM

12 TOTAL LDS ER

13 TOTAL LDS RA

0.000000 0.000000 0.150000

0.850000

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#### TRAFFIC STUDY

COMPANY: YEAR: BRIDGEWATER CANISTOTA INDEPENDENT TELPHONE COMPANY 1997

CM STUDY FACTORS					
	IS-ER	IS-RA	ST-ER	ST-RA	TOTAL
CANISTOTA MINUTES	3,498,805	291	7,287	1,947,811	5,454,194
BRIDGEWATER MINUTES	1,714,948	154	4,847	895,057	2,615,006
COMPANY TOTAL	5,213,753	445	12,134	2,842,868	8,069,200
CM FACTOR	0.646130	0.000055	0.001504	0.352311	1.000000
CMM STUDY FACTORS					
	IS-ER	IS-RA	ST-ER	ST-RA	TOTAL
CANISTOTA MINUTES	3,498,805	291	7.287		5.454.194
AVERAGE ROUTE MILES	17.10	17.10	17.10		0,101,101
MINUTE MILES	59,829,566	4,976	124,608	33,307,568	93,266,718
BRIDGEWATER MINUTES	1714948	154	4847	895057	2.615.006
AVERAGE ROUTE MILES	28.67	28.67	28.67	28.67	2,010,000
MINUTE MILES	49,167,559	4,415	138,963	25,661,284	74,972,221
TOTAL MIN OF USE MILES	108,997,125	9,391	263,571	58,968,852	168,238,939
CMM FACTOR	0.647871	0.000056	0.001567	0.350506	1.000000

#### TRAFFIC STUDY

COMPANY: YEAR: BRIDGEWATER CANISTOTA INDEPENDENT TELPHONE COMPANY

1997

CM STUDY FACTORS					
	IS-ER	IS-RA	ST-ER	ST-RA	TOTAL
CANISTOTA MINUTES	3,498,805	291	7.287	1,947,811	5,454,194
BRIDGEWATER MINUTES	1,714,948	154	4.847		
COMPANY TOTAL	5,213,753	445	12.134		
CM FACTOR	0.646130	0.000055	0.001504		1.000000
CMM STUDY FACTORS					
	IS-ER	IS-RA	ST-ER	ST-RA	TOTAL
CANISTOTA MINUTES	3,498,805	291	7.287		5.454.194
AVERAGE ROUTE MILES	17.10	17.10	17.10		
MINUTE MILES	59,829,566	4,976	124,608	33,307,568	93,266,718
BRIDGEWATER MINUTES	1714948	154	4847	895057	2,615,006
AVERAGE ROUTE MILES	28.67	28.67	28.67	28.67	-10.0,000
MINUTE MILES	49,167,559	4,415	138,963	25,661,284	74,972,221
TOTAL MIN OF USE MILES	108,997,125	9,391	263,571	58,968,852	168,238,939
CMM FACTOR	0.647871	0.000056	0.001567	0.350506	1.000000

## COMPANY BRIDGEWATER CANISTOTA INDEPENDENT TELPHONE COT STUDY YEAR 1997

CATEGORY	JAN	FEB	MAR	APR	MAY	NUL	JUL	AUG	SEP	000	NON	DEC	TOTAL	OF USE
All FGCID Carriers (Except US West & Express)	(ssaudx)													
INTERSTATE	271,242	312,700	290,384	207,630	226.288	237,742	236.919	244,415	263,779	231 448	247.026	223.384	2.992.957	3 202 464
INTRASTATE	1,655	1,219	1,275	219	157	439	204	328	330	550	487	424	7.287	7 7 97
INTRALATA	0	0	0	O	0	o	0	0	0	0	0	0	q	
INTRASTATE	7,075	7.475	8,137	43,475	37,781	42,439	39,856	24,990	39,843	35,021	24,180	23,774	334.046	357.429
US WEST										Ī				
INTERSTATE	95.159	117 239	250 106	121 756	123.079	125 950	116 701	33.447	34 6.89	26	0 14	97 935	1 130 363	264
										0.00		200		
EAPRESS	0	0	0	0	0	0	0	0	**	44	0	9	***	
INTRASTATE	0	0	0	0	0	0	0	0	97,578	78,731	81,065	98,294	355,668	380,565
FGA, FGB, INTERIM 800				1										
INTERSTATE	49.817	53,265	53,196	30.932	43,156	35.187	32.243	32.635	41 000	35 542	43 597	88 276	505 BAR	641 267
INTRASTATE	17,136	7,211	5.566	13,719	10,189	17,220	10.554	6,404	17,730	8,907	9,163	14,045	137,844	147,493
TOTALS										i	-			
	321,059	365.967	343,638	238,578	269,456		269,204	277,057	304,798	267.049	290 623	278.660	3.499.096	3.744.033
INTRASTATE	121,025		265,084	179,169	171,206		167,405	65,169	190,170	153,720	149 081	173.868	1 955 098	2 001 955
INTERLATA	1,655	1,219	1,275	219	157		204	328	330	550	487	424	7.287	7.797
	119,370		263,809	178,950	171,049		167,201	64.841	189,840	153.170	148.594	173 444	1.947	~
TOTAL MINUTES	442,084	499,111	606,722	417.747	440,662	459.064	436,609	342 226	434 968	420.769		452 52R		K RYK GASS

	YEAR:	1	997									
	BRIDGEWATER		USAGE									
	JANUARY		CCS's	SUN	MON	TUE	WED	THUR	FRI	SAT	TOTAL	
1	DATE			01/11/98	NA	01/06/98	01/07/98	01/08/98	01/09/98	01/10/98		
2	OUT 1TWOWAY			2,497.17	N/A	2,571.63	2,864.51	2,678.73	2,787.78	2,249.39	15,649.21	
3	2 TSPS	TS	SPS .	1.61	N/A	3.29	3.00	5.80	6.38	15.43	35.51	
4	5 INTERCEPT	200		24.73	N/A	64.94	15.17	25.36	63.91	37.12	231,23	
5	INC 1 CAMA	911		0.00	N/A N/A	2.555.27	2.408.17	2.487.76	2.029.59	2.343.66	0.00	
6	ORIG LINE USAGE			3,910.23	N/A	4.424.73	4,718.77	4.480.22	4.651.38	3.847.35	13,866.59 26,032.68	
8	TERM LINE USAGE			3,371.92	N/A	4.236.07	4.143.65	4.164.95	3.720.25	3,818.92		
	TERM LINE CONGE			1.565865	167	4,230.07	4,145.05	4,104.23	5,120.25	3,010.02	23,433.70	
				3910								
9	TOTAL END OFFICE N	AINUTE	S (L14+15)/6	12,137	0	14,435	14,771	14,409	13,953	12,777	82,480.73	
10	ORIGINATING TOLL U			4.165	0		4,779	4,474	4,657	3,775	26,141.20	
11	TERMINATING TOLL	JSE (L	2-3-4-5-7-89.6	3,404	0	4,259 8,550	4,014 8,793	4.146	3,383	3,906	23,110.98	
12	TOTAL TOLL USE			7,568	0	8,550	8,793	5,620	8,040	7,681	49,252.18	
14	LOCAL USAGE		(1.9+10)/0.5	4.569	0	5.884	5.978	5.788	5.913	5.096	33.228.55	
17	EOUNE DONGE		(Lar Topo.o	4,000		3,000	3,310	3.700	0,013	2,000	30,220.00	
	% TOLL OF TOTAL			0.623569	0	0.592346	0.595287	0.598287	0.576202	0.601137	0.597136	
	% LOCAL OF TOTAL			0.376431	0	0.407654	0.404713	0.401713	0.423798	0.398863	0.402864	
				1.000000	0.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.0000000	
	CANISTOTA JANUARY		USAGE CCS's	SUN	MON	TUE	WED	THUR	FRI	SAT	TOTAL	
	DATE		CCSS	01/11/98	NIA	01/06/98	01/07/98		01/09/98	01/10/98	TOTAL	
2	OUT 1 TWOWAY			3.601.50	NIA	3,916.02	4.129.56	3.673.78	3.790.13	4,022.01	23.133.10	
3	2 TSPS	70	PS.	33.16	N/A	10.88	3.67	6.85	15.49	2.84	72.89	
4	5 INTERCEPT	10		4.74	N/A	19.38	18.02	22.57	19.38	91.43	175.52	
5		911		0.00	N/A	0.00	0.00	0.00	4.82	0.05	4.87	
6	INC 1 CAMA			2,140.24	N/A	2,323 13	2,495.83	2,663.12	2.242 17	2,383.74	14.248.23	
7	ORIG LINE USAGE			5,365.77	N/A	5,779.05	6,070.68	5,688.30	5,670.01	6,019.73	34,593.54	
8	TERM LINE USAGE			3,814.60	N/A	4,055.85	4,295.08	4,534.29	3,990.65	4,215.86	24,906.33	
9	TOTAL END OFFICE N	INUTE	S (L.14+15)/.6	15,301	0	16,392	17,276	17,038	16,101	17,059	99,166.45	
10	ORIGINATING TOLL U			6,058	0	6,545	6,889	6,134	6,343	6,708	38,676.65	
11	TERMINATING TOLL	ISE (L.	2-3-4-6-7-8/6	3.567	0	3,872	4,160	4,439	3,737	3,973	23,747.05	
12	TOTAL TOLL USE			9.625	0	10,417	11,049	10,573	10,080	10,681	62,423.70	
14	LOCAL USAGE		(1.9+10)/0.6	5.676	0	5.975	6.228	6.465	6.021	6.378	36,742.75	
						-,-,-						
	% TOLL OF TOTAL			0.629049	0	0.635495	0.639525	0.620562	0.626022	0.626109	0.629484	
	% LOCAL OF TOTAL			0.370951	0	0.364505	0.360475	0.379438	0.373978	0.373891	0.370516	
				1.000000	0.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	
	TOTAL COMPANY		USAGE									
			CCS's	SUN	MON	TUE	WED	THUR	FRI	SAT	TOTAL	
1	JANUARY											
2	OUT 1 TWOWAY			6,098.67	0.00	6,487.65	6,994.17	6,352.51	6,577.91	6,271.40	38,782.31	
3	2 TSPS	TS	PS	34.77	0.00	14.17	6.67	12.65	21.87	18.27	108.40	
4	5 INTERCEPT			29.47	0.00	84.32	33.19	47.93	83.29	128.55	406.75	
5		911		0.00	0.00	0.00	0.00	0.00	4.82	0.05	4.87	
6	INC 1 CAMA			4,182.38	0.00	4,878.40	4,904.00	5,150.88	4,271.76	4,727.40	28,114.82	
7	ORIG LINE USAGE			9,276.00	0.00	10,203.78	10,789.45	10,168.52	10,321.39	9,857.08	60,626.22	
8	TERM LINE USAGE			7,186.52	0.00	8,291.92	8,438.73	8,699.24	7,710.90	8,034.78	48,362.09	
9	TOTAL END OFFICE N	INUTES	(L.14+15)/.6	27,438	0	30,826	32,047	31,446	30,054	29,836	181,647.18	
	ODICELET NO.							*****	*****		******	
10	ORIGINATING TOLL U			10,222	0	10,836	11,668 8,173	10,609	11,000	10,483 7,879	64.817.85	
12	TERMINATING TOLL U	se tr	(+3+4+0+1+9h P	6,971 17,193	0	8.131 18.967	19.841	8,585	7,120		46,658.03	
12	TOTAL TOLL USE			17,193	0	10,907	19,841	19,193	18,119	10,362	111,075.66	
14	LOCAL USAGE		(L9+10)/0 6	10,245	0	11,859	12,206	12,253	11,935	11,475	69,971.30	
	% TOLL OF TOTAL			0.626625	0	0.61529	0.619135	0.610355	0.602893	0.615415	0.614796	
	% LOCAL OF TOTAL			0.373375	0	0.81529	0.619135	0.510355	0.602893	0.615415	0.614796	
	A COURT OF TOTAL			1.000000	0.000000	1.0000000	1.000000	1.000000	1.000000	1.000000	1.000000	
					- 000000	. ••••••	- 0000000				· wowell	

#### COST STUDY LOOP WORKSHEET

Company	BRIDGEWATER/CANISTOTA TEL CO			
YEAR	1997			
PERIOD	1/1/97 - 12/31/97			
MESSAGE TEL	EPHONE LOOPS:	Yr. End 1996	Yr. End 1997	AVG
1 Custor	ner service loops	933 •	936 •	935
2 Compa	any official loops	4	8	6
3 Conce	ssion service loops	0	1	1
4 Coin te	elephone (public) loops	6	0	3
5 Fixed r	nobile/BETRS/RRS service loops	0	0	0
6 All othe	er joint message service loops	0	0	0
7 Total s	ervice loops (1 thru 6)	943	945	945
8 Cost st	udy luops (total less official)	939	937	939
LOOPS OTHER				
9 Local e	xchange private line loops	2	0	1
10 State p	rivate line loops	4	5	5
11 Intersta	te private line loops	14	6	10
12 WATS/	800 service loops	0	0	0
13 FX 100p	s - closed end only	0	0	0
	pay toll stations ted level 8/other toll message	0	0	0
GRAND TOTAL:				
15 Total all	loops	xxx	xxx	961

Number of loops from NECA lastest view.

Study Date 1/1/97 - 12/31/97

	Total	Joint		Intra	state
	Company	Message	Interstate	InterLata	IntraLata
CKT Terms	128	121	5		2
CKT Miles	1317	1,257	43		17



#### LOCAL EU BILLING DEVELOPMENT BILLING EXCLUDING ACCESS LINE 55

5001.00	LOCAL SERVICE REV	\$164.481.00	
5060.00	OTHER LOCAL SERVICE REV	\$27,158.00	
5060.10	CUSTOM CALLING REV	\$9,413.00	
		\$201,052.00	0.526260
	INTERSTATE TOLL REVENUE	\$66,894.00	0.175097
	INTRASTATE INTER-LATA TOLL REV	\$513.00	0.001343
	INTRASTATE INTRA-LATA TOLL REV	\$113,580.00	0.297299
		\$180,987.00	
	TOTAL REV	\$382,039.00	1.000000

South Dakota PUC Cost Study Sheet 'G' Lines 35, 37, and 38.

#### RELATIVE TOLL MESSAGES

INTERSTATE TOLL MESSAGES	82,258	0.251916
INTRASTATE INTER-LATA TOLL MESSAGES	160	0.000490
INTRASTATE INTRA-LATA TOLL MESSAGES	244,111	0.747594

TOTAL

326,529 1.000000

South Dakota PUC Cost Study Sheet 'G' Line 43

#### RELATIVE USERS PERCENT

Split one third to each jurisdiction, interstate, intrastate and local Per NECA cost issue 2.10 dated 5/97

South Dakota PUC Cost Study Sheet 'G' Line 44

#### CABS PERCENT

Fifty percent to state and interstate Inter - Intra LATA split based on SLU

South Dakota PUC Cost Study Sheet 'G' Line 45

## BRIDGEWATER/CANISTOTA TELEPHONE COMPANY ACCOUNT 6720 DIRECT ASSIGNMENT

1997

	INTERSTATE	INTARSTATE	TOTAL
1ST QTR	\$246.20	\$9,254.73	\$9,500.93
2NDQTR	\$315.00	\$1,356.44	\$1,671.44
3RD QTR	\$315.00	\$2,526.18	\$2.841.18
4THQTR	\$345.00	\$7,703.14	\$8,018.14
TOTAL	\$1.191.20	\$20.840.49	\$22.031.69

## TELEC CONSULTING RESOURCES #

909 N. 96th Street, Suite 203 Omaha, NE 68114-2508 (402) 398-0062 FAX (402) 398-0065

Cornhusker Plaza 301 South 13th Street, Suite 401 Lincoln, NE 68508 (402) 441-4315 FAX (402) 441-4317

April 28, 1998

Mr. William Bullard Jr. Executive Director South Dakota PUC State Capitol Pierre, SD 57501-5070 RECEIVED

APR 2 9 1998

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

Dear Bill:

On behalf of the Bridgewater-Canistota Independent Telephone Company we are filing Bridgewater-Canistota's 1997 intrastate switched access cost development package and Bridgewater-Canistota's individual switched access rates developed in accordance with South Dakota Switched Access Rules 20:10:27.28.29. This cost study represents the initial filing for the Bridgewater-Canistota Independent Telephone Company. The company was formed by the purchase of the Bridgewater and Canistota exchanges from US West Communications on June 22ed 1996. Bridgewater-Canistota will be included in the Local Exchange Carriers (LECA) consolidated tariff filing. Attachment A is provided in lieu of tariff sheets. Also enclosed is a copy of Bridgewater-Canistota's resolution and certification regarding membership in the Local Exchange Carrier Association (LECA).

If you have any questions concerning this matter Please call on (402) 398-0062.

Sincerely.

Ron Phillips

TELEC Consulting Resources, Inc.

Encl.

## ATTACHMENT A

Bridgewater-Canistota Independent Telephone Company does not currently have its own tariff for switched access services. Bridgewater-Canistota has adopted the National Exchange Carriers Association (NECA) tariff for the interstate jurisdiction and Local Exchange Carrier Association (LECA) tariff for the state jurisdiction.

TARIFF SHEET

If Bridgewater-Canistota were to develop and adopt a switched access tariff using its own revenue requirements as determined by the PUC program, the resulting rates would be as follows:

Switched Access Rates per minute (RPM)1

	Carrier Common Line	Local Switching	Local Transport
Originating RPM	\$0.031826	\$0.000454	\$0.046199
Terminating RPM	\$0.051052	\$0.000782	\$0.046199

Note (1) - Same rates for all Feature Groups.

TELEC Consulting Resource, Inc.

For: Bridgewater-Canistota Independent Telephone Company

#### RESOLUTION

BE IT RESOLVED that Bridgewater-Canistota Independent Telephone Co. hereby agrees to join the Local Exchange Carriers Association (LECA) and to adopt the LECA Access Tariff on file with the South Dakota Public Utilities Commission (SDPUC), effective upon the approval of its switched access cost study filing and approval of the LECA tariffed rates by the PUC. The adopted LECA tariff, upon taking effect, shall supersede and replace all other switched access tariffs filed, adopted or published by Bridgewater-Canistota Independent Telephone Co. prior to the date of this Resolution.

This Resolution is adopted this 7th day of April, 1998.

#### CERTIFICATE OF SECRETARY

I, Marilyn M. Haugen, secretary of Bridgewater-Canistota Independent Telephone Co. do hereby certify that the above is a true and correct copy of the Resolution that was adopted on the 7th day of April, 1998, at a duly called or special meeting of the Board of Directors of Bridgewater-Canistota Independent Telephone Co.

Dated this 7th day of April, 1998.

Marily M. Haugen

## TELEC CONSULTING

909 N. 96th Street, Suite 203 Omaha NF 68114-2508 (402) 398-0062 FAX (402) 398-0065

Combusker Plaza 301 South 13th Street, Suite 401 Lincoln, NE 68508 (402) 441-4315 FAX (402) 441-4317

RECEIVED

APR 29 1998

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

April 27, 1998

Mr. Harlan Best Staff Analyst South Dakota PUC State Capitol Pierre, SD 57501-5070

#### Dear Harlan

Please find enclosed the a copy of the cost study, a study disk, and support data for Bridgewater-Canistota, Kennebec, and Western Telephone Companies. Included are the company financial statements, cost study adjustments, development of traffic factors and other factors input on sheet "G"

If you have any questions concerning this matter Please call on (402) 398-0062

Wendel Aanerud

Wenk dannel TELEC Consulting Resources, Inc

Encl

TC98-082	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Kennebec Telephone Company (Staff, HB/KC). Kennebec Telephone Company flied a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association.	04/29/98	05/15/98
TC98-083	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Western Telephone Company (Staff, BK/KC). Western Telephone Company filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carner Association.	04/29/98	05/15/98
TC98/084	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Valley Telecom Cooperative Association and Valley Cable & Satellite Communications (Staff TSKC) Valley Telecom Cooperative Association and Valley Cable & Satellite Communications filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Camer Association (LECA). Valley Cable & Satellite Communications joined LECA on March 25 (1964).	04/30/98	05/15/98
TC98-085	in The Matter Of The Establishment Of Switched Access Revenue Requirement For Midstate Telephone Company and Heartinat Communications, Inc. (Staff. HBIKC). Midstate Telephone Company and Heartinat Communications, Inc. (Bed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carnini Assination (LECA). Heartfand Communications, Inc. joined LECA on March 23, 1968.	04/30/98	05/15/98
TC98-086	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Sanborn Telephone Cooperative and SANCOM, Inc. (Staff: BK/TS). Sanborn Telephone Cooperative and SANCOM. Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). SANCOM, Inc. joined LECA on February 26, 1998.	04/30/98	05/15/98
TC98-087	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Venture Communications, Inc. (Staff. TSIKC). Venture Communications, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Venture Communications, Inc. joined LECA on April 17, 1998.	04/30/98	05/15/98
TC98-088	In The Matter Of The Establishment of Switched Access Revenue Requirement For Hanson Communications, Inc. d/bia McCook Telecom. (Staff: HB/KC) Hanson Communications, inc. d/bia McCook Telecom filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Hanson Communications, Inc. d/bia McCook Telecom joined LECA on February 23, 1998.	04/30/98	05/15/98
TC98-089	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Splitrock Properties. Inc. (Staff BK/KC) Splitrock Properties, Inc. filed a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (ECGA) Splitrock Properties, Inc. joined LECA on March 26, 1998.	04/30/98	05/15/98

PAGE 2 OF 3

Pi Pi	hone Fax:	tilities Commission pitol 500 E. Capitol SD 57501-5070 : (605) 773-3705 (605) 773-3809	TELECOMMUNICATIONS SERV These are the telecommunications service filings that the Commission has reconstructed by the complete complete copy of a filing faxed, overnight expressed, or mailed to you please.	/ICE F	ILINGS
DOCK	ER		04/24/98 through 04/30/ If you need a complete copy of a filing faxed, overnight expressed, or mailed to you, please contact to TITLE/STAFF/SYNOPSIS	98 Detains Kolbo with	iln five days of this filir
	T	Application by NXLD Co	REQUEST FOR CERTIFICATION	DATE FILED	
TC98-0	76	state of South Dakot elecommunications ser	REQUEST FOR CERTIFICATE OF AUTHORTIY  propany for a Certificate of Authority to operate as a telecommunications company within the Staff TS/CH, NXLD proposes to provide 24-hour intrastate interests within the staff and an applied to the staff of the st		
TC98-07	7 1 6	pplication by Elias Ve	ntures inc. 400 and services " Subject to demand and overall economic		05/15/98
_	In	The Man	NONCOMPETITIVE TELECOMMUNICATION CONTROL OF	04/27/98	05/15/98
C98-078	(St	aff. HB/KC) Intrastate T	islamment of switched Access Revenue Requirement For Intrastate Telephone Company, field a switched access cost study developing a revenue requirement used to determine the switched access cost study developing a revenue recommend to the cost of		
98-079	In T	he Matter Of The Estab (Staff: BK/KC) State	in Tales of Switched Access Revenue Rev	04/27/98	05/15/98
0.081	In T	he Matter Of The Est pendent Telephone Com	ablishment Of Switched Access Reuse of Spanning of Switched Access Reuse of Switched Access Reus	04/27/08	05/15/98
	deteri	mine the switched acce endent Telephone Comp	ablishment Of Switched Access Revenue Requirement For Bridgewater-Canistotal Beapary, (Staff TS/KC) Bridgewater-Canistotal Independent Telephone Company filed a safety evenue requirement that is included in the revenue requirement soft of safety for the Local Exchange Carrier Association (LECA). Bridgewater-Canistotal pages pointed LECA on April 7, 1998.	04/29/98	05/15/98

TC98-090	In The Matter Of The Establishment Of Switched Access Rates For The Local Exchange Carrier Association (LECA) (Staff HB/KC) On behalf of its member companies, LECA submitted revised tariff pages implementing the cost study revenue requirement that was feed by each member companies.	04/30/98	05/15/98
TC98-091	In The Matter Of The Establishment Of Switched Access Revenue Requirement For James Valley Cooperative Telephone Company and Accent Communications, Inc. (Staff: TS/KC). James Valley Cooperative Telephone Company and Accent Communications, Inc. (field a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). Accent Communications, Inc. joined LECA on March 10, 1998.	04/30/98	05/15/98
FC98-092	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Stockholm-Strandburg Telephone Co. (Staff: HB/KC): Stockholm-Strandburg Telephone Co. (fled a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association.	04/30/98	05/15/98
rc98-093	In The Matter Of The Establishment Of Switched Access Revenue Requirement For Roberts County Telephone Cooperative Association and RC Communications, Inc. (Staff. BMC). Roberts County Telephone Cooperative Association and RC Communications. Inc. Ride a switched access cost study developing a revenue requirement that is included in the revenue requirement used to determine the switched access rates for the Local Exchange Carrier Association (LECA). RC Communications, Inc. pined LECA on April 14, 1991.	04/30/98	05/15/98
	FORMAL COMPLAINT FILED		
TC98-080	Don Hertz vs AT&T Communications of the Midwest, Inc. (Staff: LHIKC). To get Mr. Hertz back as a long distance customer AT&T promised a per minute rate of 10 cents and a \$50.00 check. The January bill from AT&T was not at the promised 10 cents per minute. AT&T informed Mr. Hertz to contact the "Resolution Office". Mr. Hertz has never heard from it. The February billing from AT&T was still not at the promised 10 cent per minute rate. Hr. Hertz is now with another carrier. Mr. Hertz requests that the Commission "require AT&T to charge me the 10 cent a minute that they told me I would be paying if I switched back to AT&T.	04/23/98	NA

Important Notice: The Commission is compiling a list of internet addresses. If you have an internet address please notify the Commission by E-mailing it to Terry Norum at: terryin@puc state ad us. Faxing the address to the Commission at: 665-773-3609



## South Dakota Public Utilities Commission

State Capitol Building, 500 East Capitol Avenue, Pierre, South Dakota 57501-5070



May 29, 1998

Karen E. Cremer

Commission Staff Attorney

South Dakota Public Utilities Commission

500 E. Capitol Ave.

Pierre, SD 57501

RE: Docket TC98-081

Dear Ms. Cremer:

Please provide a copy of all data requests submitted by Commission Staff to any party or interested entity in Docket TC98-081 and any corresponding data responses remitted to Commission Staff to myself at the above address.

If you have any questions, please contact me.

Sincerely.

Dave Jacobson

cc: Ron Phillips

Capitol Office Telephone (605)773-3201 FAX (605)773-3809

Transportation/ Warehouse Division Telephone (605)773-5280 FAX (605)773-3225

> Consumer Hotline 1-800-332-1782

TTY Through Relay South Dakota 1-800-877-1113

Internet billb@pur state.sd.us

Jim Burg Chairman Pam Nelson Vice-Chairman Laska Schoenfelder

William Bullard Jr. Executive Director Edward R. Anderson Harlan Best

Martin C. Bettmann Charlie Bolle Sue Cichos Kwm E. Cremer Marlette Fischbach Shericen Fugitt Lewis Hammond Katie Hartford Leni Healy Camron Hoseck Dave Jacobson Hob Knadle Delaine Kolho Jeffrey P. Lorenson Terry Norum Gregory A. Rislov Tammi Stangolz Steven M. Wegman Rolayne Ailts Wiest

#### BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT	)	ORDER ASSESSING FILING
OF SWITCHED ACCESS REVENUE	)	FEE
REQUIREMENT FOR BRIDGEWATER-	)	TC98-081
CANISTOTA INDEPENDENT TELEPHONE	)	
COMPANY	1	

On April 29, 1998, Bridgewater-Canistota Independent Telephone Company (Bridgewater-Canistota) filed for approval by the Public Utilities Commission (Commission) its 1997 Intrastate Switched Access Cost Study.

On April 30, 1998, the Commission electronically transmitted notice of the filing and the intervention deadline of May 15, 1998, to interested individuals and entities.

SDCL 49-31-12.6 authorizes the Commission to require a deposit of up to one hundred thousand dollars (\$100,000) in the South Dakota Public Utilities Commission's (SDPUC) regulatory assessment fee fund to defray Commission expenses incident to analyzing and ruling upon this type of filing.

The Commission has jurisdiction over this matter pursuant to SDCL 1-26-17.1, 49-1A-9 49-31-12 6 49-31-18 49-31-19 and ARSD 20 10 01 15 02 20 10 01 15 05 20:10:27:07 and 20:10:27:08.

On May 23, 1008, at its regularly exhaduled meeting, the Commission of SI SL lin

DCL 49-31-12.6, unanimously voted	y acteured meaning, in commission, paradiately to assess Bridgewater-Canistota a \$3,000 filing fee juested by the Executive Director up to the statutor
the SDPUC regulatory assessment requested by the Executive Direct	anistota shall deposit an initial assessment of \$3,00 tee fund and shall deposit any additional amount or up to the statutory limit of \$100,000.  this _// day of June, 1998.
CERTIFICATE OF SERVICE  The undersigned hereby certifies that this concurrent has been served today upon all parties of record in this dock, as listed on the docke enrice list by factories for by fast class mail in prepared thereon.  By	JAMES A BURG, Chairman  PAM NELSON, Commissioner
(OFFICIAL SEAL)	LASKA SCHOENFELDER, Commissioner

#### MEMORANDUM TO COMMISSIONERS BURG, NELSON AND SCHOENFELDER

FROM: Greg Rislov

RE: Bridgewater-Canistota Independent Telephone Company TC98-081

Date: November 19, 1998

Bridgewater-Canistota Independent Telephone Company (Bridgewater-Canistota) filed an Intrastate Switched Access Cost Study pursuant to the administrative rules on April 29, 1998, based on the twelve months ended December 31, 1997. The cost study submitted by Bridgewater-Canistota developed a revenue requirement of \$170,677. Bridgewater-Canistota is minutes of use for 1997 was 1955,098. Bridgewater-Ganistota purchased the Bridgewater and Canistota exchanges of U.S. WEST on June 22, 1996. Bridgewater-Canistota is a member of the Local Exchange Carrier Association (LECA). As a member of LECA, Bridgewater-Canistota's revenue requirement and minutes of use are part of the total revenue requirement and total minutes of use used in the determination of the Carrier Common Line, Local Switching, and Common Transport elements for LECA.

On April 30, 1998, the Commission electronically transmitted notice of the filing and the intervention deadline of May 15, 1998, to interested individuals and entities. No interventions were received by the Commission.

On June 11, 1991 the Commission ordered Bridgewater-Canistota to deposit an initial assessment of \$3,000 in the SDPUC regulatory fee fund and to deposit any additional amounts as required by the executive director.

Staff data requests were responded to by Bridgewater-Canistota in a timely manner and all information was submitted under oath. Staff conducted an on-site visit to the headquarters of Bridgewater-Canistota on September 17, 198. Staff reviewed auditor reports, supporting documentation for adjustments that were proposed in the cost study, test year general ledger, depreciation rates, continuing property records, and minutes of use records.

Staff has reviewed Bridgewater-Canistota's cost study filing and all of the data responses submitted by the company and would recommend that the cost study submitted by Bridgewater-Canistota be adjusted by the following:

- The \$100 amount related to the Telecommunications Relay Service on Sheet V, Line 210 should be directly assigned to interstate on Sheet V, Line 211.
- The \$85 amount related to the FCC regulatory fee on Sheet V, Line 232 should be directly assigned to interstate on Sheet V, Line 233.
- 3 Correct the Subscriber Minutes (SLU). The company inadvertently did not include AT&T intrastate Intralata minutes. This change affects the subscriber plant factor, dial equipment.

minutes, conversation minute-miles, conversation minutes, and subscriber minutes allocation factors found on Sheet G of the cost study.

If the above-mentioned items are incorporated in the cost study, the revenue requirement is increased by \$811 to \$171,488. Bridgewater-Canistota has agreed to Staff's recommendations.

Respectively submitted.

Greg Rislov, Staff

SDPUC

cc: Ron Phillips, TELEC Consulting Resources, Inc. Bill Haugen II, Manager Bridgewater-Canistota

## BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF SOUTH DAKOTA

IN THE MATTER OF THE ESTABLISHMENT
OF SWITCHED ACCESS REVENUE
REQUIREMENT FOR BRIDGEWATERCANISTOTA INDEPENDENT TELEPHONE
COMPANY

ORDER APPROVING REVENUE REQUIREMENT

TC98-081

On April 29, 1998, Bridgewater-Canistota Independent Telephone Company (Bridgewater-Canistota) filed for appr. val by the Public Utilities Commission (Commission) its 1997 Intrastate Switched Access Cost Study.

On April 30, 1998, the Commission electronically transmitted notice of the filing and the intervention deadline of May 15, 1998, to interested individuals and entities. On May 28, 1998, the Commission voted to assess a \$3,000 filing fee. Staff filed a memorandum on November 19, 1998, with the concurrence of the company, setting forth a recommended revenue requirement and minutes of use. The Commission considered this matter at its November 25, 1998, meeting

The Commission has jurisdiction over this matter pursuant to SDCL 1-26-17.1, 49-1A-9, 49-31-12.4, 49-31-12.6, 49-31-18, 49-31-19 and ARSD 20:10.01:15.02, 20:10.01:15.05, 20:10.27.07 and 20:10.27.08. Upon review of Bridgewater-Camistota's filing, the Comm: sion found that the revenue requirement and minutes of use as depicted in Staff's memorrandum was fair and reasonable and should be approved. As the Commission's final decision in this matter, it is therefore

ORDERED that Bridgewater-Canistota's revenue requirement and minutes of use are hereby approved as revised and shall be incorporated in the Local Exchange Carriers Association's determination of switched access rates. (See TC98-090.)

Dated at Pierre, South Dakota, this 4th day of December, 1998.

#### CERTIFICATE OF SERVICE

The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed enyelopes, with charges prepaid thereon.

or Allaine Kalbo

(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION

JAMES A BURG Chairman

PAM NELSON, Commissioner

LASKA SCHOENFELDER Commissioner